



CUPERTINO UNION  
SCHOOL DISTRICT

2023-2024

# Unaudited Actuals Financial & SACS Report



## **BOARD OF EDUCATION**

Phyllis Vogel, President  
Jerry Liu, Vice President  
Ava Chiao, Board Clerk  
Sylvia Leong, Board Member  
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## **ADMINISTRATION**

Stacy Yao, Superintendent  
Allison Liner, Deputy Superintendent, Educational Services  
Mahmoud Abed, Chief Technology Officer  
Michael Ghelber, Associate Superintendent, Human Resources  
Chris Jew, Chief Business Officer

## **DISTRICT PRIORITIES**

### **1. Future-Ready Learning**

Support each child in developing the skills and characteristics of our **CUSD Portrait of a Learner (POL)** including academic content skills and our seven (7) competencies:

1. Critical Thinker
2. Effective Communicator
3. Global Contributor
4. Inclusive Collaborator
5. Inspired Creator
6. Resilient Learner
7. Wellness

### **2. Community-Wide Engagement**

Actively engage educational partners (students, staff, parents and community members) and build strong relationship to support the implementation of the CUSD Strategic Plan, including the Portrait of a Learner.

### **3. Fiscal Responsibility**

Effectively and efficiently utilize District resources, operations, and processes to maximize each student's learning.

### **4. Sense of Belonging**

Create a sense of belonging in the workplace so that every employee feels valued, validated and supported to actively engage in their work, fully contribute, and confidently practice well-being activities that promote connectedness and work-life balance.

# 2023-2024 UNAUDITED ACTUALS

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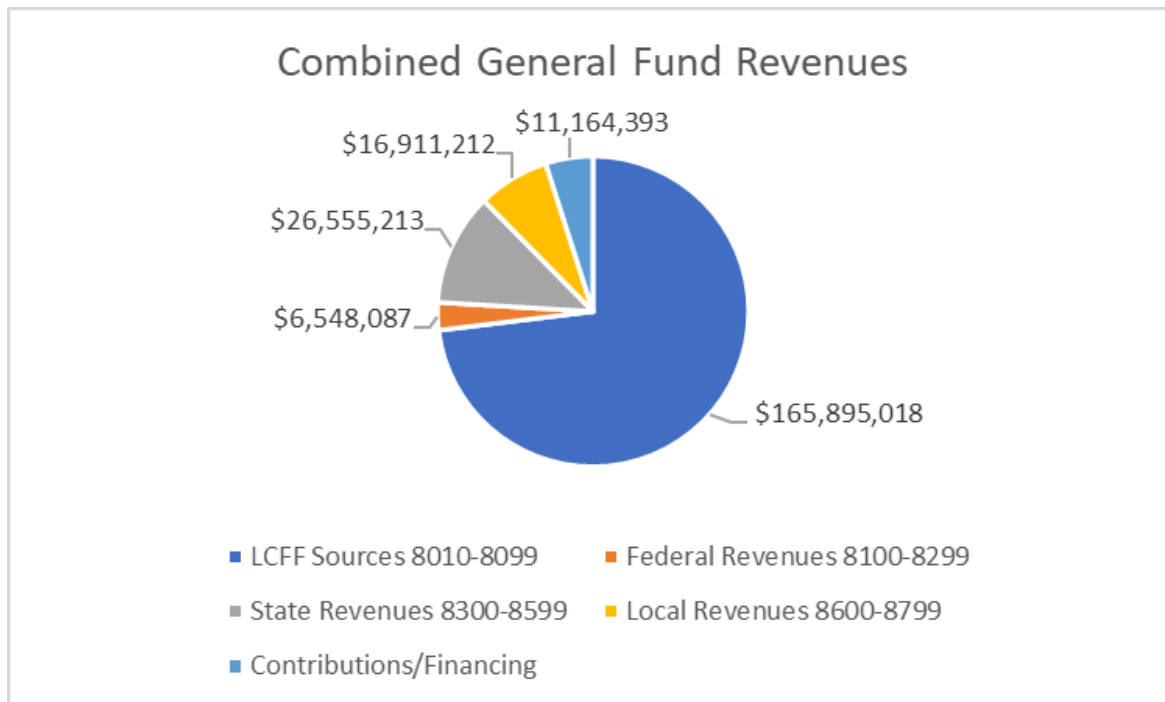
Cupertino Union School District  
2023-2024 Unaudited Actuals Report

The District's Unaudited Actuals Report represents the actual revenues, expenses, ending balances, and reserves for all District funds for the fiscal year being reported. This report, like all other District budget updates, will be reviewed by the Santa Clara County Office of Education, subsequently submitted to the California Department of Education, and will be examined by the District's independent auditors over the next few months. The independent audit will be completed for submission to the State Controller's Office in December 2024 and presented to the Board of Education in January 2025.

The following pages provide highlights of the District's finances for the year-ended June 30, 2024.

**Revenues**

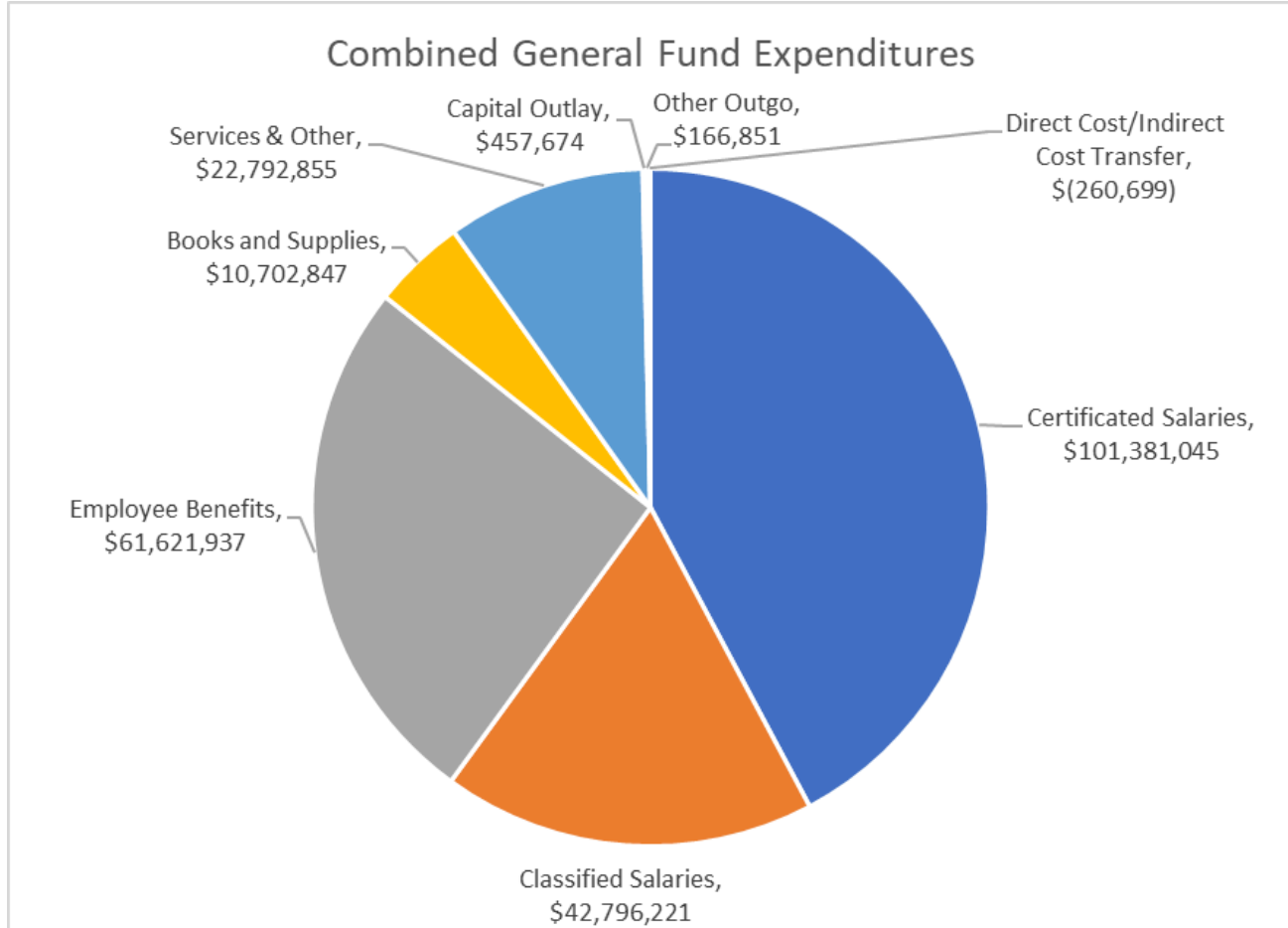
From the estimated actuals to the close of the year, total Combined General Fund revenues are lower by \$1,417,712. This is due to various State and Federal Grants which were anticipated to be received and instead will carry over. In addition, GASB 31 requires recognition of annual Fair Market Value of the County Treasury which was recorded at year end (June 30, 2024). The change in our investment income amount is an estimate based on the change in fair value of the commingled pool's investments in the county and thus may not necessarily be the earnings to be received by our District in the future.





### **Expenditures**

From the estimated actuals to the close of the year the total Combined General Fund expenditures are lower by \$10.7 million, mostly due to unspent purchase order encumbrances, unused salaries and associated benefits that are released at year-end, and expenditures that are being moved to the future fiscal year.



### **Contributions**

The Unrestricted General Fund provides support to other District programs by way of contribution, as well as receives support from other District programs as reflected in the following table:

Special Education	\$28,274,298
General Fund contributions to RRMA	\$2,499,502
Fund 21 contributions to RRMA	\$5,361,594
General Fund Cost of Special Education Transportation	\$3,065,193
Fund 63 Cuperdoodle contribution to GF	\$744,923
Afterschool Sports	\$127,033

### **Ending Balances and Reserves**

The combined General Fund ending balance is \$59.3 million. Of this amount, \$28.1 million is Restricted and \$31.2 million is Unrestricted fund balance. The Restricted fund balance includes carryover of many restricted resources. The Unrestricted fund balance includes carryover of Mandate Block Grant and Instructional Materials totaling \$6.6 million as well as the 3% State Reserve (\$7.2 million) and additional 6.8% Board Reserve (\$16.4 million). Lastly unrestricted also has prepay liabilities totaling over \$1.0 million.

Compared to the previous reporting period, Restricted is higher by \$6 million (from \$22 million in Estimated Actuals to \$28 million Unaudited Actuals), and Unrestricted is higher by \$12 million (from \$19.2 million in Estimated Actuals to \$31.2 million in Unaudited Actuals). As is not uncommon in fiscal management of schools given imposed budgetary structures and procedures, these variances are derived from unused services, purchase order encumbrances, and salary savings that were released at year-end as part of the close-out process.

### **Next Steps**

The cut-off for the 2024-2025 First Interim budget update is October 31, 2024. Staff has already begun the process of reviewing and refining revenue and expenditure projections for the current budget year. The September payroll and enrollment census taken in October are some of the key data points that will drive the projection updates for the First Interim budget update. A full report will be presented to the Board in December 2024. Areas that are typically reviewed and adjusted include the following:

1. Changes in revenue factors and any significant fiscal updates from the State.
2. Changes in expenditure plans due to programmatic changes or Board actions or other conditions, including budget reductions necessary to maintain statutory reserves.
3. Enrollment updates.
4. Other related revenue and expenditure updates.

### **Summary**

As the District closes the year with required reserves, staff recommends the approval of the District's Unaudited Actuals Report for 2023-2024, as presented.

CUPERTINO UNION SCHOOL DISTRICT  
GENERAL FUNDS  
2023-2024 ESTIMATED VS UNAUDITED ACTUALS

	Object Codes	23-24 ESTIMATED ACTUALS		Total	23-24 UNAUDITED ACTUALS		Total	Difference	Difference	Difference
		General	Categorical	Estimated	General	Categorical	Unaudited	General	Categoricals	Unaudited vs
		Unrestricted	Restricted	Actuals	Unrestricted	Restricted	Actuals	Unrestricted	Restricted	Estimated Actuals
REVENUE SOURCES:										
LCFF - State Aid/Prop Taxes Revenue	8010-8099	161,532,626	9,455,829	170,988,455	156,558,067	9,336,951	165,895,018	(4,974,559)	(118,878)	(5,093,437)
Federal Revenue	8100-8299	-	7,240,598	7,240,598	-	6,548,087	6,548,087	-	(692,511)	(692,511)
Other State Revenue	8300-8599	3,337,321	22,289,285	25,626,606	3,983,060	22,572,153	26,555,213	645,739	282,868	928,607
Other Local Revenue	8600-8799	2,578,895	8,057,264	10,636,159	6,182,032	10,729,180	16,911,212	3,603,137	2,671,916	6,275,053
TOTAL REVENUE		167,448,842	47,042,976	214,491,818	166,723,159	49,186,371	215,909,530	(725,683)	2,143,395	1,417,712
Fund 21 Contribution RRMA	87xx		5,442,546	5,442,546	-	5,361,594	5,361,594	-	(80,952)	(80,952)
Fund 62/67 Fund Balance Transfer	891X				5,057,876		5,057,876			
Fund 63 Interfund In Cuperdoodle	891x	148,773	-	148,773	744,923	-	744,923	596,150	-	596,150
Contribution (8980)-RRMA	8980	(2,648,978)	2,648,978	-	(2,499,502)	2,499,502	-	149,476	(149,476)	-
Contribution (8980)-Special Education	8980	(31,886,272)	31,886,272	-	(28,274,298)	28,274,298	-	3,611,974	(3,611,974)	-
Contribution (8980)-Other Local	8980	(135,888)	135,888	-	24,102	(24,102)	-	159,990	(159,990)	-
TOTAL OTHER FINANCING SOURCE		(34,522,365)	40,113,684	5,591,319	(24,946,899)	36,111,292	11,164,393	9,575,466	(4,002,392)	5,573,074
TOTAL REVENUE incl TRANSFERS		132,926,477	87,156,660	220,083,137	141,776,260	85,297,663	227,073,923	8,849,783	(1,858,997)	6,990,786
EXPENDITURES:										
Certificated Salaries	1000-1999	83,352,702	16,440,586	99,793,288	84,570,461	16,810,584	101,381,045	1,217,759	369,998	1,587,757
Classified Salaries	2000-2999	21,867,300	20,368,781	42,236,081	21,974,319	20,821,902	42,796,221	107,019	453,121	560,140
Employee Benefits	3000-3999	38,018,673	22,764,938	60,783,611	38,108,131	23,513,806	61,621,937	89,458	748,868	838,326
Books and Supplies	4000-4999	6,464,827	8,766,818	15,231,645	4,939,726	5,763,121	10,702,847	(1,525,101)	(3,003,697)	(4,528,798)
Services & Other	5000-5999	10,106,583	20,272,700	30,379,283	8,931,089	13,861,766	22,792,855	(1,175,494)	(6,410,934)	(7,586,428)
Capital Outlay	6000-6999	1,759,637	207,686	1,967,323	220,009	237,665	457,674	(1,539,628)	29,979	(1,509,649)
Other Outgo (Excluding Indirect Cost Transfers)	7400-7499	240,791	-	240,791	166,851	-	166,851	(73,940)	-	(73,940)
Direct Cost/Indirect Cost Transfer	7300-7399	(1,519,359)	1,253,406	(265,953)	(1,353,466)	1,092,767	(260,699)	165,893	(160,639)	5,254
TOTAL EXPENDITURES		160,291,154	90,074,915	250,366,069	157,557,120	82,101,611	239,658,731	(2,734,034)	(7,973,304)	(10,707,338)
Net Incr/(Decr) in Fd Bal		(27,364,677)	(2,918,255)	(30,282,932)	(15,780,860)	3,196,052	(12,584,807)	11,583,817	6,114,307	17,698,124
Beginning Balance - 7/1/2023		46,566,141	24,898,110	71,464,251	47,005,558	24,898,110	71,903,668	439,417	-	439,417
Ending Fund Balance - 6/30/2024		19,201,464	21,979,855	41,181,319	31,224,698	28,094,162	59,318,861	12,023,234	6,114,307	18,137,542
		3% Board Reserve	7,189,762							
		7% State Reserve	16,776,111							
		TOTAL	23,965,873							
Unaudited Actuals: Components of Ending Fund Balance										
FUND 01 & 09 (Unrestricted)				FUND 07 & 08 (Restricted)						
		Resc/Local Prg				Resource				
Unassigned		Res 0000				ELOP	2600	3,068,040		
Negotiated 8% Salary Adj.		Res 0000				Educator Effectiveness	6266	2,397,503		
School Safety/Fence Proj.		Res 0000				Lottery: Instr Materials	6300	977,569		
LCFF Carryover		Res 0100	-			CACSPA	6331	177,541		
Mandated Blk Grant		Res 0104	5,349,100			Special Education	6500	309,347		
Inst Mat		Res 0305	1,235,603			Mental Health	6546	1,405,208		
State Reserve 3%		LP 9780	7,189,762			SpecEd Early Intervention	6547	-		
Board Reserve 6.8%		LP 9789	16,429,205			Arts, Music & Inst Mat	6762	6,569,197		
RevCash/Stores/Prepays		Obj 9711-9713	1,021,028			Art & Music Prop 28	6770	1,220,130		
						Child Nutrition: Kit Infr	7032	1,387,994		
						CSEA Prof Dev	7311	77,336		
						ELOG	7425			
						Learning Recovery	7435	4,723,094		
						Routine Maintenance	8150	-		
						Other Restr Local	9010	3,153,056		
						Prepaid	9713	2,628,147		

Cupertino Union School District  
2023-2024 Unaudited Actuals At A Glance

	2023-2024 BUDGET ADOPTION			2023-2024 FIRST INTERIM			2023-2024 SECOND INTERIM			2023-2024 UNAUDITED ACTUALS		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
<b>Estimated Beginning Fund Balance - July 1</b>	\$ 28,973,589	\$ 22,670,636	\$ 51,644,225	\$ 46,566,141	\$ 24,898,110	\$ 71,464,251	\$ 46,566,141	\$ 24,898,110	\$ 71,464,251	\$ 47,005,558	\$ 24,898,110	\$ 71,903,668
Total Revenue	\$ 168,171,303	\$ 38,858,947	\$ 207,030,250	\$ 167,450,140	\$ 45,842,083	\$ 213,292,223	\$ 167,448,842	\$ 47,042,976	\$ 214,491,818	\$ 166,723,161	\$ 49,186,373	\$ 215,909,534
Total Contributions & Encroachments	\$ (28,772,147)	\$ 28,943,427	\$ 171,280	\$ (34,453,701)	\$ 34,278,863	\$ (174,838)	\$ (34,671,138)	\$ 34,671,138	\$ -	\$ (30,749,698)	\$ 30,749,698	\$ -
Total Transfers In /Other Sources	\$ -	\$ 5,573,420	\$ 5,573,420	\$ 198,524	\$ 6,181,911	\$ 6,380,435	\$ 148,773	\$ 5,442,546	\$ 5,591,319	\$ 5,802,799	\$ 5,361,594	\$ 11,164,393
Grand Total Revenue	\$ 139,399,156	\$ 73,375,794	\$ 212,774,950	\$ 133,194,963	\$ 86,302,857	\$ 219,497,820	\$ 132,926,477	\$ 87,156,660	\$ 220,083,137	\$ 141,776,262	\$ 85,297,665	\$ 227,073,927
Total Expenditures	\$ 144,489,730	\$ 78,654,570	\$ 223,144,300	\$ 159,379,889	\$ 99,088,597	\$ 258,468,486	\$ 160,291,154	\$ 90,074,915	\$ 250,366,069	\$ 157,557,121	\$ 82,101,614	\$ 239,658,735
Total Transfers Out/Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 144,489,730	\$ 78,654,570	\$ 223,144,300	\$ 159,379,889	\$ 99,088,597	\$ 258,468,486	\$ 160,291,154	\$ 90,074,915	\$ 250,366,069	\$ 157,557,121	\$ 82,101,614	\$ 239,658,735
Revenue Less Expenditures	\$ (5,090,574)	\$ (5,278,776)	\$ (10,369,350)	\$ (26,184,926)	\$ (12,785,740)	\$ (38,970,666)	\$ (27,364,677)	\$ (2,918,255)	\$ (30,282,932)	\$ (15,780,859)	\$ 3,196,051	\$ (12,584,807)
			\$ -			\$ -			\$ -			\$ -
<b>Total Estimated Ending Balance - June 30</b>	<b>\$ 23,883,015</b>	<b>\$ 17,391,860</b>	<b>\$ 41,274,875</b>	<b>\$ 20,381,215</b>	<b>\$ 12,112,370</b>	<b>\$ 32,493,585</b>	<b>\$ 19,201,464</b>	<b>\$ 21,979,855</b>	<b>\$ 41,181,319</b>	<b>\$ 31,224,699</b>	<b>\$ 28,094,161</b>	<b>\$ 59,318,861</b>
<b>COMPONENTS OF ENDING BALANCE</b>												
Revolving Cash	\$ 75,000			\$ 75,000			\$ 75,000			\$ 75,000		
Stores (Warehouse)	\$ 84,053			\$ 84,053			\$ 84,053			\$ 365,859		
Prepaid Expenditures	\$ 208,000			\$ 208,000			\$ 208,000			\$ 580,170	\$ 2,628,146	
Total Working Capital	\$ 367,053	\$ -	\$ 367,053	\$ 367,053	\$ -	\$ 367,053	\$ 367,053	\$ -	\$ 367,053	\$ 1,021,029	\$ 2,628,146	\$ 3,649,175
Restricted:												
Categorical Programs Balance		\$ 17,391,860	\$ 17,391,860		\$ 12,112,371	\$ 12,112,371		\$ 21,979,855	\$ 21,979,855		\$ 25,466,015	\$ 25,466,015
Assigned:												
Programs Carryovers	\$ 10,011,758		\$ 10,011,758	\$ 2,078,203		\$ 2,078,203	\$ 6,485,662		\$ 6,485,662			\$ -
LCFF Supplemental Carryover	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -
Instructional Materials	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ 1,235,603		\$ 1,235,603
Mandate Block Grant	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ 5,349,100		\$ 5,349,100
Unassigned/Unappropriated:			\$ -			\$ -			\$ -			\$ -
Additional Reserve for Future Downturn (3%)	\$ 6,694,329		\$ 6,694,329	\$ 7,754,055		\$ 7,754,055	\$ 7,510,983		\$ 7,510,983	\$ 7,189,762		\$ 7,189,762
Reserve for Economic Uncertainties (up to 7%***)	\$ 6,809,875		\$ 6,809,875	\$ 10,181,903		\$ 10,181,903	\$ 4,837,766		\$ 4,837,766	\$ 16,429,206		\$ 16,429,206
Additional Reserve for Future Downturn												
Unassigned/Unappropriated Amount												
<b>Total Estimated Ending Balance - June 30</b>			<b>\$ 41,274,875</b>			<b>\$ 32,493,585</b>			<b>\$ 41,181,319</b>			<b>\$ 59,318,861</b>

\* Unrestricted Funds: General Fund and Lottery

\*\* Restricted Funds: Special Education, Federal and Categorical Programs

\*\*\*Actual Reserve for Economic Uncertainties

3.05%

3.94%

1.93%

6.86%

Special Note: Beginning Fund Balance Adjusted in Unaudited Actuals

UNAUDITED ACTUALS 2023-2024	Object	Fund 01	Fund 09	Sub-Total	Fund 07	Fund 08	Sub-Total	Total	
		General	Lottery	General Fund	Sp. Ed.	Categorical	General Fund	Unrestricted/	
	Codes	Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Restricted	Restricted	
<b>REVENUE SOURCES:</b>									
Federal	8100-8299		-	-	3,754,809	2,793,279	6,548,088	6,548,088	2.88%
LCFF - State Aid	8011	21,420,648	-	21,420,648	-	-	-	21,420,648	9.43%
LCFF - Supplemental	8011	8,417,241	-	8,417,241	-	-	-	8,417,241	3.71%
LCFF - EPA Entitlement	8012	2,857,088	-	2,857,088	-	-	-	2,857,088	1.26%
LCFF Property Taxes (Other State Restricted)	8021-8097	123,863,090	-	123,863,090	9,336,951	-	9,336,951	133,200,041	58.66%
Other State (1160-1163)	8300-8599		-	-	-	51,402	51,402	51,402	0.02%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	2,635,854	2,635,854	-	1,401,603	1,401,603	4,037,457	1.78%
Mandated Block Grant	8550	487,390	-	487,390	-	-	-	487,390	0.21%
All Other State (CASSP, Transpo Excess)	8590	859,816	-	859,816	1,597,927	10,694,674	12,292,601	13,152,417	5.79%
All Other State (STRS on Behalf)	8590		-	-	-	8,826,547	8,826,547	8,826,547	3.89%
Discretionary Block Grant	8590		-	-	-	-	-	-	0.00%
Local Revenue	8600-8799	1,729,336	-	1,729,336	346,648	-	346,648	2,075,984	0.91%
MAA/LEA-Medi Cal	8699		-	-	-	-	-	-	0.00%
Parcel Tax	8621	(1,250)	-	(1,250)	-	-	-	(1,250)	0.00%
Developer Fees	8681		-	-	-	-	-	-	0.00%
Interest & Fair Market Value	8661	2,981,026	6,581	2,987,607	-	-	-	2,987,607	1.32%
Facility Use (Civic Permit & Community Partnerships)	8689	1,466,340	-	1,466,340	-	-	-	1,466,340	0.65%
Transportation Fees	8675		-	-	-	-	-	-	0.00%
Rental Income	8972		-	-	-	-	-	-	0.00%
All Other Local	86xx		-	-	-	-	-	-	0.00%
Other Sources	89xx		-	-	-	10,382,532	10,382,532	10,382,532	4.57%
<b>TOTAL REVENUE</b>		<b>164,080,725</b>	<b>2,642,435</b>	<b>166,723,160</b>	<b>15,036,335</b>	<b>34,150,037</b>	<b>49,186,372</b>	<b>215,909,532</b>	<b>95.08%</b>
Other Financing sources/Uses:									
Interfund Transfer In/Out	87xx	5,802,799	-	5,802,799	-	5,361,594	5,361,594	11,164,393	4.92%
Other Financing Sources	87xx		-	-	-	-	-	-	0.00%
Contribution (8980)-Others	8980	24,103	-	24,103	-	-	-	24,103	0.01%
Contribution (8980)--Special Education	8980	(28,274,298)	-	(28,274,298)	28,274,298	-	28,274,298	-	0.00%
Contribution (8980)--RRMA	8980	(2,499,502)	-	(2,499,502)	-	2,475,400	2,475,400	(24,102)	-0.01%
<b>TOTAL TRANSFERS/CONTRIBUTIONS</b>		<b>(24,946,898)</b>	<b>-</b>	<b>(24,946,898)</b>	<b>28,274,298</b>	<b>7,836,994</b>	<b>36,111,292</b>	<b>11,164,394</b>	<b>4.92%</b>
<b>TOTAL REVENUE incl TRANSFERS</b>		<b>139,133,827</b>	<b>2,642,435</b>	<b>141,776,262</b>	<b>43,310,633</b>	<b>41,987,031</b>	<b>85,297,664</b>	<b>227,073,926</b>	<b>100.00%</b>
<b>EXPENDITURES:</b>									
Certificated Salaries	1000-1999	84,570,461	-	84,570,461	13,941,706	2,868,878	16,810,584	101,381,045	42.30%
Classified Salaries	2000-2999	20,182,617	1,791,702	21,974,319	13,033,599	7,788,304	20,821,903	42,796,222	17.86%
Employee Benefits	3000-3999	37,262,448	845,682	38,108,130	10,680,239	3,533,803	14,214,042	52,322,172	21.83%
(STRS on Behalf, Resource 7690 only)	3101-3102		-	-	-	9,299,764	9,299,764	9,299,764	3.88%
Books and Supplies	4000-4999	4,935,997	3,729	4,939,726	213,395	5,549,727	5,763,122	10,702,848	4.47%
Services & Other	5000-5999	8,929,768	1,322	8,931,090	5,169,935	8,691,832	13,861,767	22,792,857	9.51%
Capital Outlay	6000-6999	220,011	-	220,011	-	237,663	237,663	457,674	0.19%
Direct Cost/Indirect Cost Transfer	7000-7999	(1,186,615)	-	(1,186,615)	321,525	771,242	1,092,767	(93,848)	-0.04%
<b>TOTAL EXPENDITURES</b>		<b>154,914,687</b>	<b>2,642,435</b>	<b>157,557,122</b>	<b>43,360,399</b>	<b>38,741,213</b>	<b>82,101,612</b>	<b>239,658,734</b>	<b>100.00%</b>
Net Incr/(Decr) in Fd Bal		(15,780,860)	-	(15,780,860)	(49,766)	3,245,818	3,196,052	(12,584,807)	
Actual Beginning Balance - 7/1/2024		<b>47,005,558</b>	<b>-</b>	<b>47,005,558</b>	<b>1,769,090</b>	<b>23,129,019</b>	<b>24,898,109</b>	<b>71,903,667</b>	
Ending Fund Balance - 6/30/2024		31,224,698	-	31,224,698	1,719,324	26,374,837	28,094,161	59,318,861	

UNAUDITED ACTUALS 2023-2024	Object	Fund 13	Fund 21	Fund 25	Fund 35	Fund 62	Fund 63	Fund 67			
		Cafeteria	Building	Developer	School Facilities	Self-Funded	Enterprise	Workers'	TOTAL	GRAND TOTAL	
	Codes			Fee	Fund	Insurance	Fund	Compensation	OTHER FUNDS	ALL FUNDS	
<b>REVENUE SOURCES:</b>											
Federal	8100-8299	2,327,294							2,327,294	8,875,382	2.77%
LCFF - State Aid	8011								-	21,420,648	6.69%
LCFF - Supplemental	8011								-	8,417,241	2.63%
LCFF - EPA Entitlement	8012								-	2,857,088	0.89%
LCFF Property Taxes (Other State Restricted)	8021-8097								-	133,200,041	41.58%
Other State (1160-1163)	8300-8599	7,481,043			10,967,185				18,448,228	18,499,630	5.77%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560								-	4,037,457	1.26%
Mandated Block Grant	8550								-	487,390	0.15%
All Other State (CASSP, Transpo Excess)	8590	-	-				9,889		9,889	13,162,306	4.11%
All Other State (STRS on Behalf)	8590	-	-						-	8,826,547	2.76%
Discretionary Block Grant	8590	-	-						-	-	0.00%
Local Revenue	8600-8799	4,205	6,442,400				-		6,446,605	8,522,589	2.66%
MAA/LEA-Medi Cal	8699								-	-	0.00%
Parcel Tax	8621								-	(1,250)	0.00%
Developer Fees	8681			1,177,780					1,177,780	1,177,780	0.37%
Interest & Fair Market Value	8661	209,251	179,331	207,827	(129,044)	76,602	-	93,267	637,234	3,624,841	1.13%
Facility Use (Civic Permit & Community Partnerships)	8689								-	1,466,340	0.46%
Transportation Fees	8675								-	-	0.00%
Rental Income	8972						-		-	-	0.00%
All Other Local	86xx	1,250	-			22,338,763	2,614,687	2,088,090	27,042,790	27,042,790	8.44%
Other Sources	89xx						-		-	10,382,532	3.24%
<b>TOTAL REVENUE</b>		<b>10,023,043</b>	<b>6,621,731</b>	<b>1,385,607</b>	<b>10,838,141</b>	<b>22,415,365</b>	<b>2,624,576</b>	<b>2,181,357</b>	<b>56,089,820</b>	<b>271,999,352</b>	<b>84.91%</b>
Other Financing sources/Uses:											
Interfund Transfer In/Out	87xx					(3,043,485)			(3,043,485)	8,120,908	2.53%
Other Financing Sources	87xx		40,233,350						40,233,350	40,233,350	12.56%
Contribution (8980)-Others	8980								-	24,103	0.01%
Contribution (8980)--Special Education	8980								-	-	0.00%
Contribution (8980)--RRMA	8980							-	-	(24,102)	-0.01%
<b>TOTAL TRANSFERS/CONTRIBUTIONS</b>		<b>-</b>	<b>40,233,350</b>	<b>-</b>		<b>(3,043,485)</b>	<b>-</b>	<b>-</b>	<b>37,189,865</b>	<b>48,354,259</b>	<b>15.09%</b>
<b>TOTAL REVENUE incl TRANSFERS</b>		<b>10,023,043</b>	<b>46,855,081</b>	<b>1,385,607</b>	<b>10,838,141</b>	<b>19,371,880</b>	<b>2,624,576</b>	<b>2,181,357</b>	<b>93,279,685</b>	<b>320,353,611</b>	<b>100.00%</b>
<b>EXPENDITURES:</b>											
Certificated Salaries	1000-1999	-	-	-		-	111,516	-	111,516	101,492,561	34.38%
Classified Salaries	2000-2999	2,968,786	76,727	-		-	1,372,706	-	4,418,219	47,214,441	15.99%
Employee Benefits	3000-3999	1,273,757	36,364	-		-	661,588	-	1,971,709	54,293,881	18.39%
(STRS on Behalf, Resource 7690 only)	3101-3102	-		-		-	-	-	-	9,299,764	3.15%
Books and Supplies	4000-4999	3,097,552	88,043	142			65,645	83	3,251,465	13,954,313	4.73%
Services & Other	5000-5999	472,569	817,450	419,491	20,539	22,719,296	7,258	1,784,957	26,241,560	49,034,417	16.61%
Capital Outlay	6000-6999	194,080	8,685,629	18,920	2,273,197	-		-	11,171,826	11,629,500	3.94%
Direct Cost/Indirect Cost Transfer	7000-7999	260,699	5,361,593	-		-	744,923	2,014,391	8,381,606	8,287,758	2.81%
<b>TOTAL EXPENDITURES</b>		<b>8,267,443</b>	<b>15,065,806</b>	<b>438,553</b>	<b>2,293,736</b>	<b>22,719,296</b>	<b>2,963,636</b>	<b>3,799,431</b>	<b>55,547,901</b>	<b>295,206,635</b>	<b>100.00%</b>
Net Incr/(Decr) in Fd Bal		1,755,600	31,789,275	947,054	8,544,405	(3,347,416)	(339,060)	(1,618,074)	37,731,784	25,146,976	
Actual Beginning Balance - 7/1/2024		5,514,037	3,369,841	4,127,648	1,614,665	3,347,416	439,400	1,618,074	20,031,081	91,934,748	
Ending Fund Balance - 6/30/2024		7,269,637	35,159,116	5,074,702	10,159,070	-	100,340	-	57,762,865	117,081,724	

Cupertino Union School District  
Assets Liabilities  
Balance Sheet

UNAUDITED ACTUALS As of June 30, 2024		Unrestricted		Total	Restricted		Total	Total General Fund Unrestricted/ Restricted
		Fund 01	Fund 09		Fund 07	Fund 08		
		General Fund	Lottery (Non Prop 20)	Unrestricted	Special Education	Lottery (Prop 20) & Categoricals	Restricted	
<b>Accounts</b>	<b>ASSETS</b>							
9110	Cash in County Treasury	39,562,587	(523,762)	39,038,824	296,908	26,008,374	26,305,282	65,344,106
9111	GASB31 Fair Market Value	(439,629)	(12,957)	(452,586)	(29,868)	(228,020)	(257,887)	(710,473)
9120	Cash in Banks			-			-	-
9130	Revolving Cash Account	75,000		75,000			-	75,000
9135	Cash with Fiscal Agent/Trustee			-			-	-
9201	Accounts Receivable-System Cre	50,993		50,993		245,539	245,539	296,532
9202	Accounts Receivable-School Sit			-		181,719	181,719	181,719
9203	Accounts Receivable-Interest	1,075,999	6,544	1,082,543			-	1,082,543
9205	Accounts Receivable-Payroll	1,087		1,087			-	1,087
9209	Accounts Receivable-Other	760,615	574,910	1,335,525		649,529	649,529	1,985,055
9211	Receivable Prior Year	(47,035)		(47,035)		-	-	(47,035)
9290	Due from Grantor Agencies			-	2,714,490	97,844	2,812,334	2,812,334
9310	Due From Other Funds	-		-	-		-	-
9320	Stores	365,860		365,860			-	365,860
9330	Prepaid Expenditures	580,170		580,170	4,769	2,623,378	2,628,147	3,208,316
9490	Deferred outflows of resources			-			-	-
	<b>TOTAL ASSETS</b>	<b>41,985,647</b>	<b>44,735</b>	<b>42,030,382</b>	<b>2,986,300</b>	<b>29,578,362</b>	<b>32,564,662</b>	<b>74,595,044</b>
	<b>LIABILITIES</b>							
9501	Accounts Payable	4,556,174	44,787	4,600,961	1,255,477	1,904,190	3,159,667	7,760,627
9503	Accounts Payable - Sales Tax	(727)	(52)	(779)	(231)	(1,978)	(2,209)	(2,988)
9504	Accounts Payable - Salary and	(10,728)		(10,728)			-	(10,728)
9505	Accounts Payable - Retainage			-			-	-
9506	Accounts Payable - Security De			-			-	-
9507	Accounts Payable - IBNR	2,160,706		2,160,706			-	2,160,706
9511	Accounts Payable Prior Year	0		-			-	-
9519	Accounts Payable-Unemploy Ins	20,968		20,968			-	20,968
9520	Accounts Payable - STRS	215,157		215,157			-	215,157
9521	Accounts Payable - PERS	2,302		2,302			-	2,302
9523	Accounts Payable - FICA	104,487		104,487			-	104,487
9524	Accounts Payable - Medicare	26,321		26,321			-	26,321
9525	Accounts Payable - Federal W/H	134,215		134,215			-	134,215
9526	Accounts Payable - State W/H	51,903		51,903			-	51,903
9527	Accounts Payable - State Disab	1,215		1,215			-	1,215
9528	Accounts Payable - Garnish & L	-		-			-	-
9529	Accounts Payable - Deferred Pa	2,557,833		2,557,833			-	2,557,833
9530	Accounts Payable - Tax Shelter	(2,042)		(2,042)			-	(2,042)
9531	Accounts Payable - Dependent C	-		-			-	-
9532	Accounts Payable - Med Reimbur	-		-			-	-
9533	Accounts Payable - Life Insura	(257)		(257)			-	(257)
9534	Accounts Payable - Income Prot	-		-			-	-
9535	Accounts Payable - Dues	-		-			-	-
9537	Accounts Payable - Charity	-		-			-	-
9538	Voluntary Payroll Deductions	(2,024)		(2,024)			-	(2,024)
9539	Accounts Payable - Stale-Dated	6,903		6,903	(27)	576	549	7,452
9540	Accounts Payable - Commuter Pr	172		172			-	172
9541	A/P Stale Dated Payroll	302		302			-	302
9578	AP WC Prem	(203,333)		(203,333)			-	-
9590	Due to Grantor Agencies	-		-	11,756		11,756	11,756
9610	Due to Other Funds			-			-	-
9650	Deferred Revenue	1,141,404		1,141,404		1,300,736	1,300,736	2,442,140
9663	Net Pension Liability	-		-			-	-
9690	Deferred inflows of resources			-			-	-
	<b>TOTAL LIABILITIES</b>	<b>10,760,949</b>	<b>44,735</b>	<b>10,805,684</b>	<b>1,266,975</b>	<b>3,203,525</b>	<b>4,470,500</b>	<b>15,479,517</b>
	<b>TOTAL FUND BALANCE</b>	<b>31,224,698</b>	<b>-</b>	<b>31,224,698</b>	<b>1,719,325</b>	<b>26,374,838</b>	<b>28,094,162</b>	<b>59,115,527</b>

Cupertino Union School District  
Assets Liabilities  
Balance Sheet

UNAUDITED ACTUALS									
As of June 30, 2024		Fund 13	Fund 21	Fund 25	Fund 35	Fund 62	Fund 63	Fund 67	All Funds
		Student Nutrition	Building	Dev Fee	State Facility	Self-Fund Insurance	Enterprise CuperDoodl e	Self-Fund Worker's Comp	Grand Total
<b>Accounts</b>	<b>ASSETS</b>								
9110	Cash in County Treasury	5,734,392	3,807,930	5,109,702	11,843,241	132,224	727,252	59,549	92,758,396
9111	GASB31 Fair Market Value	(84,872)	(135,818)	(75,684)	(176,103)	(125,589)	(862)	(106,041)	(1,415,442)
9120	Cash in Banks	11,130							57,622
9130	Revolving Cash Account	259							75,259
9135	Cash with Fiscal Agent/Trustee		31,620,237			176,796			31,797,033
9201	Accounts Receivable-System Cre		506,500			1,334	1,223		805,589
9202	Accounts Receivable-School Sit								181,719
9203	Accounts Receivable-Interest	54,858	62,883	48,601	4	23,290			1,272,179
9205	Accounts Receivable-Payroll								1,087
9209	Accounts Receivable-Other								1,985,055
9211	Receivable Prior Year		-			-	-		(47,035)
9290	Due from Grantor Agencies	1,345,987							4,158,321
9310	Due From Other Funds					-			-
9320	Stores	250,544							616,404
9330	Prepaid Expenditures						1,555		3,209,871
9490	Deferred outflows of resources						276,945		276,945
	<b>TOTAL ASSETS</b>	<b>7,312,298</b>	<b>35,861,732</b>	<b>5,082,619</b>	<b>11,667,143</b>	<b>208,055</b>	<b>1,006,113</b>	<b>-</b>	<b>135,733,003</b>
	<b>LIABILITIES</b>								
9501	Accounts Payable	25,053	702,616	7,915	1,508,073	3,532	16,973	7	10,024,796
9503	Accounts Payable - Sales Tax							(7)	(2,995)
9504	Accounts Payable - Salary and								(10,728)
9505	Accounts Payable - Retainage								-
9506	Accounts Payable - Security De								-
9507	Accounts Payable - IBNR					85,430			2,246,136
9511	Accounts Payable Prior Year							-	-
9519	Accounts Payable-Unemploy Ins								20,968
9520	Accounts Payable - STRS								215,157
9521	Accounts Payable - PERS								2,302
9523	Accounts Payable - FICA								104,487
9524	Accounts Payable - Medicare								26,321
9525	Accounts Payable - Federal W/H								134,215
9526	Accounts Payable - State W/H								51,903
9527	Accounts Payable - State Disab								1,215
9528	Accounts Payable - Garnish & L								-
9529	Accounts Payable - Deferred Pa								2,557,833
9530	Accounts Payable - Tax Shelter								(2,042)
9531	Accounts Payable - Dependent C								-
9532	Accounts Payable - Med Reimbur								-
9533	Accounts Payable - Life Insura								(257)
9534	Accounts Payable - Income Prot								-
9535	Accounts Payable - Dues								-
9537	Accounts Payable - Charity								-
9538	Voluntary Payroll Deductions								(2,024)
9539	Accounts Payable - Stale-Dated								7,452
9540	Accounts Payable - Commuter Pr								172
9541	A/P Stale Dated Payroll								302
9578	AP WC Prem								
9590	Due to Grantor Agencies								11,756
9610	Due to Other Funds								-
9650	Deferred Revenue	17,607				119,093	314,800		2,893,641
9663	Net Pension Liability						574,000		574,000
9690	Deferred inflows of resources								-
	<b>TOTAL LIABILITIES</b>	<b>42,660</b>	<b>702,616</b>	<b>7,915</b>	<b>1,508,073</b>	<b>208,055</b>	<b>905,773</b>	<b>(0)</b>	<b>18,854,609</b>
									-
	<b>TOTAL FUND BALANCE</b>	<b>7,269,638</b>	<b>35,159,116</b>	<b>5,074,703</b>	<b>10,159,070</b>	<b>-</b>	<b>100,339</b>	<b>0</b>	<b>116,878,394</b>
									116,878,394



FY 2024-2025 MULTI-YEAR PROJECTION  
2024-2025 Updated after 2023-2024 UA  
GENERAL FUNDS (01-09)

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
<b>UNAUDITED BEGINNING FUND BALANCE, 7/1</b>	<b>\$ 59,318,861</b>	<b>\$ 31,124,180</b>	<b>\$ 21,334,451</b>	<b>\$ 20,199,615</b>	<b>\$ 26,249,258</b>
<b>REVENUE</b>					
LCFF SOURCE 8010-8099	\$ 175,143,157	\$ 183,993,673	\$ 193,273,093	\$ 203,147,547	\$ 212,961,482
SPED PROPERTY TAX REVENUE 8097	\$ 8,694,889	\$ 8,932,259	\$ 9,176,110	\$ 9,426,618	\$ 9,725,442
FEDERAL REVENUES 8100-8299	\$ 4,890,970	\$ 4,890,970	\$ 4,890,970	\$ 4,890,970	\$ 4,890,970
STATE REVENUE 8300-8599	\$ 21,599,180	\$ 22,051,668	\$ 22,160,035	\$ 22,273,929	\$ 22,391,433
LOCAL REVENUE 8600-8799	\$ 10,262,995	\$ 10,312,425	\$ 10,363,417	\$ 10,415,797	\$ 10,469,601
OTHER FINANCING 8900-8999	\$ 5,597,111	\$ 5,557,921	\$ 5,557,922	\$ 5,592,546	\$ 5,592,546
<b>TOTAL REVENUE</b>	<b>\$ 226,188,302</b>	<b>\$ 235,738,916</b>	<b>\$ 245,421,548</b>	<b>\$ 255,747,407</b>	<b>\$ 266,031,474</b>
<b>EXPENDITURES</b>					
CERTIFICATED SALARIES*	\$ 106,314,832	\$ 107,244,890	\$ 108,454,763	\$ 109,860,029	\$ 111,465,613
CLASSIFIED SALARIES*	\$ 47,170,273	\$ 44,336,524	\$ 44,851,794	\$ 45,074,794	\$ 45,165,846
EMPLOYEE BENEFITS	\$ 69,111,868	\$ 68,160,492	\$ 70,963,088	\$ 73,576,201	\$ 77,152,199
BOOKS & SUPPLIES	\$ 10,155,680	\$ 8,855,680	\$ 8,855,680	\$ 8,655,680	\$ 8,655,680
SERVICES & OTHER OPERATING	\$ 20,442,399	\$ 16,901,894	\$ 13,401,894	\$ 12,501,894	\$ 12,807,179
CAPITAL OUTLAY	\$ 1,238,140	\$ 20,406	\$ 20,406	\$ 20,406	\$ 20,406
OTHER OUTGO	\$ (50,209)	\$ 8,759	\$ 8,759	\$ 8,759	\$ 8,759
<b>TOTAL EXPENDITURES</b>	<b>\$ 254,382,983</b>	<b>\$ 245,528,645</b>	<b>\$ 246,556,384</b>	<b>\$ 249,697,763</b>	<b>\$ 255,275,682</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>\$ (28,194,681)</b>	<b>\$ (9,789,729)</b>	<b>\$ (1,134,836)</b>	<b>\$ 6,049,644</b>	<b>\$ 10,755,792</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 31,124,180</b>	<b>\$ 21,334,451</b>	<b>\$ 20,199,615</b>	<b>\$ 26,249,258</b>	<b>\$ 37,005,050</b>
<b>COMPONENTS OF ENDING BALANCE (GASB 54)</b>					
Nonspendable (Working Capital)	\$ 367,053	\$ 367,053	\$ 367,053	\$ 367,053	\$ 367,053
Restricted Categorical Program's Carryover	\$ 13,419,260	\$ -	\$ -	\$ -	\$ -
Unrestricted Assigned**	\$ 1,800,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000
3% Reserve for Economic Uncertainties	\$ 7,631,490	\$ 7,365,859	\$ 7,396,692	\$ 7,490,933	\$ 7,658,270
Additional Board Reserve	\$ 7,906,377	\$ 10,001,539	\$ 8,835,870	\$ 14,791,273	\$ 17,869,298
<b>Total Reserve</b>	<b>\$ 15,537,867</b>	<b>\$ 17,367,398</b>	<b>\$ 16,232,562</b>	<b>\$ 22,282,206</b>	<b>\$ 25,527,568</b>
<b>Reserve Total %</b>	<b>6.11%</b>	<b>7.07%</b>	<b>6.58%</b>	<b>8.92%</b>	<b>10.00%</b>
<b>Unassigned Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,510,429</b>

\* This includes a 3% salary adjustment in 2024-2025 and related benefits

\*\*This is for an additional 1% salary and related benefits adjustment in 2024-2025, and an additional 2% in 2025-2026.

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEFF) GRANTS									
				1985-2023					
				Cumulative		2023-2024		2024-2025	
				Grants		Grant		Budget	
SCHOOL SITE									Grand Total
Instructional Materials/Staff Development				\$	1,437,624	\$		\$	1,437,624
Grants for Teacher Initiated Projects					292,000		10,122		302,122
School Libraries					192,927				192,927
Arts & Technology Funds					1,658,227				1,658,227
Visual & Performing Arts					2,235,025		87,300	87,300	2,409,625
K-3 Classroom Music Funds					1,197,402				1,197,402
Whole Child Material					0		18,000		18,000
Middle School Music					75,000		50,000		125,000
Middle School Cooking Materials					0		15,000		15,000
Great Schools Week					44,966				44,966
School Safety Grant					6,800				6,800
School Literacy Books					93,000				93,000
Portrait of a Learner					0			27,500	27,500
TK Materials (Tinkerboxes)					0		10,500		10,500
Total School Grants					7,232,971		190,922	114,800	7,538,693
DISTRICTWIDE									
Arts					253,000				253,000
After School Sports					0			40,000	40,000
CUSD 25					248,723				248,723
Disaster Preparedness Training					34,700				34,700
Diversity Staff Development/Literature					30,000				30,000
Guided Learning Center Pilot					180,000				180,000
Instructional Media Support					120,000				120,000
Classroom Books					175,000				175,000
Leadership Training					42,500				42,500
Language Arts Curriculum Development					85,000				85,000
4-5 Music Program					4,591,000				4,591,000
Parent Education					51,000				51,000
Physical Education Support					117,000				117,000
Summer Institutes					451,000				451,000
Science					352,200				352,200
Staff Development					57,000				57,000
RAFT memberships for teachers					9,000				9,000
Technology					496,500				496,500
District Math & Literacy Program					27,000				27,000
Classroom Support					18,000				18,000
Information Literacy Resource Teacher					214,000				214,000
Teacher Workshops in writing					32,000				32,000
Math Initiative					157,621				157,621
Innovator Award					37,000				37,000
Materials for Special Edu					7,000				7,000
Literacy					8,200				8,200
Mandarin Immersion Program					84,002				84,002
Mental Health Training - Speaker					0		2,000		2,000
Miscellaneous					13,000		3,300		16,300
School Specific Grants					0		5,500		5,500
STEAM					300,000				300,000
Teachers Computer Monitor for Remote Teaching					46,000				46,000
Total District Grants				\$	8,237,446	\$	10,800	\$	40,000
TOTAL ALL GRANTS				\$	15,470,417	\$	201,722	\$	154,800

General Fund - Unrestricted	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
	TOTAL FUNDS		TOTAL FUNDS		TOTAL FUNDS		TOTAL FUNDS		TOTAL FUNDS	
Beginning Fund Balance - July 1	24,070,266		22,327,058	93%	34,250,477	153%	32,836,327	96%	47,005,558	143%
LCFF Sources	145,057,906		145,541,903	100%	147,464,012	101%	163,998,186	111%	156,558,068	95%
Federal Revenues	-		-		-		-		-	#DIV/0!
Other State Revenues	4,322,593		3,017,134	70%	3,313,641	110%	4,538,950	137%	3,983,061	88%
Other Local Revenues	10,488,790		8,787,754	84%	8,562,110	97%	12,519,740	146%	6,182,033	49%
Grand Total Revenue	159,869,289		157,346,791	98%	159,339,764	101%	181,056,876	114%	166,723,162	92%
Certificated Salaries	76,475,468		70,919,166	93%	74,705,275	105%	76,735,581	103%	84,570,461	110%
Classified Salaries	17,301,977		15,843,195	92%	16,745,608	106%	18,654,963	111%	21,974,319	118%
Employee Benefits	29,224,136		26,789,131	92%	28,381,685	106%	31,648,138	112%	38,108,131	120%
Books and Supplies	3,505,251		1,272,397	36%	5,362,363	421%	5,691,970	106%	4,939,727	87%
Services and Other Operating Expenditures	7,601,100		7,018,949	92%	7,935,520	113%	9,957,662	125%	8,931,089	90%
Capital Outlay	217,888		97,560	45%	250,388	257%	359,783	144%	220,009	61%
Transfers of Indirect/Direct Support Costs	61,881		114,379	185%	205,479	180%	179,867	88%	166,852	93%
Debt Service	(402,116)		(457,363)	114%	(543,959)	119%	(572,295)	105%	(1,353,467)	236%
Total Expenditures	133,985,586		121,597,413	91%	133,042,359	109%	142,655,668	107%	157,557,122	110%
Revenue Less Expenditures	25,883,703		35,749,377		26,297,405		38,401,208		9,166,040	
Other Financing	(27,626,912)		(23,825,959)		(27,711,554)		(24,671,394)		(24,946,900)	
Total Estimated Ending Balance - June 30	22,327,058		34,250,477	153%	32,836,327	96%	46,566,141	142%	31,224,699	67%

Components of Ending Fund Balance:

Nonspendable Revolving Cash	\$	75,000		\$	75,000		\$	75,000		\$	75,000	
Stores	\$	87,616		\$	391,912		\$	381,396		\$	365,860	
Prepaid	\$	151,814		\$	297,387		\$	246,377		\$	580,170	
Restricted	\$	-		\$	-		\$	-		\$	-	
Other Assigned/Carryover	\$	10,197,230		\$	22,136,949		\$	24,796,145		\$	6,584,703	
Reserve for Economic Uncertainties	\$	5,907,681	3.00%	\$	5,674,615	3.00%	\$	6,320,167	3.00%	\$	7,189,762	3.00%
Additional Board Reserve	\$	5,907,717	3.00%	\$	5,674,614	3.00%	\$	14,747,056	7.00%	\$	16,429,205	6.86%
Total	\$	22,327,058		\$	34,250,477		\$	32,836,327		\$	31,224,699	

General Fund - Restricted	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
	TOTAL FUNDS		TOTAL FUNDS		TOTAL FUNDS		TOTAL FUNDS		TOTAL FUNDS	
<b>Beginning Fund Balance - July 1</b>	7,365,720		6,911,188	94%	9,113,426	132%	13,033,386	143%	24,898,110	191%
LCFF Sources	6,845,338		8,635,889	126%	9,273,311	107%	11,732,841	127%	9,336,951	80%
Federal Revenues	4,046,305		8,613,548	213%	6,618,862	77%	6,820,141	103%	6,548,088	96%
Other State Revenues	13,957,858		21,869,948	157%	19,030,748	87%	27,704,777	146%	22,572,154	81%
Other Local Revenues	7,553,255		4,359,797	58%	5,273,461	121%	6,416,123	122%	10,729,181	167%
Grand Total Revenue	32,402,756		43,479,181	134%	40,196,381	92%	52,673,883	131%	49,186,373	93%
Certificated Salaries	13,428,121		17,188,129	128%	13,711,794	80%	13,886,081	101%	16,810,584	121%
Classified Salaries	17,411,744		17,539,382	101%	18,250,504	104%	18,636,546	102%	20,821,903	112%
Employee Benefits	22,017,694		19,648,612	89%	20,466,707	104%	19,559,296	96%	23,513,807	120%
Books and Supplies	3,285,410		8,726,260	266%	5,319,009	61%	4,114,678	77%	5,763,122	140%
Services and Other Operating Expenditures	5,337,654		3,877,912	73%	8,199,711	211%	11,146,983	136%	13,861,767	124%
Capital Outlay	1,174,449		228,087	19%	290,611	127%	272,121	94%	237,665	87%
Transfers of Indirect/Direct Support Costs	-		-		-		-		-	
Debt Service	282,036		348,029	123%	395,624	114%	400,861	101%	1,092,767	273%
Total Expenditures	62,937,108		67,556,411	107%	66,633,960	99%	68,016,567	102%	82,101,614	121%
Revenue Less Expenditures	(30,534,351)		(24,077,229)		(26,437,579)		(15,342,684)		(32,915,241)	
Other Financing	30,079,819		26,279,468		30,357,539		27,207,407		36,111,293	
<b>Total Estimated Ending Balance - June 30</b>	<b>6,911,188</b>		<b>9,113,426</b>	132%	<b>13,033,386</b>	143%	<b>24,898,110</b>	191%	<b>28,094,162</b>	113%

Components of Ending Fund Balance:

Nonspendable Revolving Cash	\$	-	-	-	-	-
Stores	\$	-	-	-	-	-
Prepaid	\$	-	702,226	108,404	1,335,843	2,628,147
Restricted	\$	6,911,188	8,411,200	12,924,982	23,562,267	25,466,016
Other Assigned/Carryover	\$	-	-	-	-	-
Reserve for Economic Uncertainties	\$	-	-	-	-	-
Additional Board Reserve	\$	-	-	-	-	-
Total	\$	6,911,188	\$ 9,113,426	\$ 13,033,386	\$ 24,898,110	\$ 28,094,162

2023-2024 Unaudited Actuals  
5 Year Historical Comparison

General Fund - Total	2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
	TOTAL FUNDS		TOTAL FUNDS		TOTAL FUNDS		TOTAL FUNDS		TOTAL FUNDS	
<b>Beginning Fund Balance - July 1</b>	31,435,986		29,238,245	93%	43,363,902	148%	45,869,713	106%	71,903,668	157%
LCFF Sources	151,903,243		154,177,792	101%	156,737,323	102%	175,731,026	112%	165,895,018	94%
Federal Revenues	4,046,305		8,613,547	213%	6,618,861	77%	6,820,141	103%	6,548,087	96%
Other State Revenues	18,280,451		24,887,082	136%	22,344,388	90%	32,243,727	144%	26,555,214	82%
Other Local Revenues	18,042,044		13,147,550	73%	13,835,570	105%	18,935,863	137%	16,911,213	89%
Grand Total Revenue	192,272,043		200,825,971	104%	199,536,142	99%	233,730,757	117%	215,909,532	92%
Certificated Salaries	89,903,588		88,107,294	98%	88,417,069	100%	90,621,661	102%	101,381,045	112%
Classified Salaries	34,713,721		33,382,576	96%	34,996,111	105%	37,291,509	107%	42,796,222	115%
Employee Benefits	51,241,830		46,437,743	91%	48,848,392	105%	51,207,433	105%	61,621,937	120%
Books and Supplies	6,790,661		9,998,657	147%	10,681,371	107%	9,806,648	92%	10,702,848	109%
Services and Other Operating Expenditures	12,938,754		10,896,860	84%	16,135,230	148%	21,104,644	131%	22,792,855	108%
Capital Outlay	1,392,336		325,646	23%	540,999	166%	631,903	117%	457,674	72%
Transfers of Indirect/Direct Support Costs	(120,079)		(109,334)	91%	(148,335)	136%	(171,434)	116%	(260,699)	152%
Debt Service	61,880		114,378	185%	205,479	180%	179,866	88%	166,851	93%
Total Expenditures	196,922,691		189,153,820	96%	199,676,316	106%	210,672,230	106%	239,658,733	114%
Revenue Less Expenditures	(4,650,648)		11,672,151		(140,174)		23,058,527		(23,749,201)	
Other Financing	2,452,908		2,453,509		2,645,985		2,536,012		11,164,393	
<b>Total Estimated Ending Balance - June 30</b>	<b>29,238,246</b>		<b>43,363,905</b>	148%	<b>45,869,713</b>	106%	<b>71,464,252</b>	156%	<b>59,318,860</b>	83%

Please note: Some values are rounded and may be off by a few dollars overall.

G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	156,558,067.95	9,336,951.00	165,895,018.95	175,143,157.00	8,694,889.00	183,838,046.00	10.8%
2) Federal Revenue		8100-8299	0.00	6,548,087.92	6,548,087.92	0.00	4,890,970.00	4,890,970.00	-25.3%
3) Other State Revenue		8300-8599	3,983,060.94	22,572,153.55	26,555,214.49	3,391,890.00	18,207,290.00	21,599,180.00	-18.7%
4) Other Local Revenue		8600-8799	6,182,032.63	10,729,180.79	16,911,213.42	2,447,968.00	7,815,027.00	10,262,995.00	-39.3%
5) TOTAL, REVENUES			166,723,161.52	49,186,373.26	215,909,534.78	180,983,015.00	39,608,176.00	220,591,191.00	2.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	84,570,461.09	16,810,584.09	101,381,045.18	84,771,870.00	21,542,962.00	106,314,832.00	4.9%
2) Classified Salaries		2000-2999	21,974,319.23	20,821,902.74	42,796,221.97	23,190,914.00	23,979,359.00	47,170,273.00	10.2%
3) Employee Benefits		3000-3999	38,108,131.09	23,513,806.71	61,621,937.80	40,738,053.00	28,373,815.00	69,111,868.00	12.2%
4) Books and Supplies		4000-4999	4,939,726.76	5,763,121.55	10,702,848.31	5,242,393.00	4,913,287.00	10,155,680.00	-5.1%
5) Services and Other Operating Expenditures		5000-5999	8,931,089.46	13,861,766.52	22,792,855.98	9,169,123.00	11,273,276.00	20,442,399.00	-10.3%
6) Capital Outlay		6000-6999	220,009.29	237,665.46	457,674.75	20,406.00	1,217,734.00	1,238,140.00	170.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	166,851.65	0.00	166,851.65	249,791.00	0.00	249,791.00	49.7%
7400-7499			(1,353,486.96)	1,092,767.34	(260,699.62)	(2,061,591.00)	1,761,591.00	(300,000.00)	15.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	157,557,121.61	82,101,614.41	239,658,736.02	161,320,959.00	93,062,024.00	254,382,983.00	6.1%
9) TOTAL, EXPENDITURES			9,166,039.91	(32,915,241.15)	(23,749,201.24)	19,662,056.00	(53,453,848.00)	(33,791,792.00)	42.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,802,799.35	5,361,594.33	11,164,393.68	189,190.00	5,407,921.00	5,597,111.00	-49.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,749,698.90)	30,749,698.90	0.00	(36,000,457.00)	36,000,457.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,946,899.55)	36,111,293.23	11,164,393.68	(35,811,267.00)	41,408,378.00	5,597,111.00	-49.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,780,859.64)	3,196,052.08	(12,584,807.56)	(16,149,211.00)	(12,045,470.00)	(28,194,681.00)	124.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,566,141.15	24,898,110.17	71,464,251.32	31,224,698.51	28,094,162.25	59,318,860.76	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			46,566,141.15	24,898,110.17	71,464,251.32	31,224,698.51	28,094,162.25	59,318,860.76	-17.0%
d) Other Restatements		9795	439,417.00	0.00	439,417.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,005,558.15	24,898,110.17	71,903,668.32	31,224,698.51	28,094,162.25	59,318,860.76	-17.5%
2) Ending Balance, June 30 (E + F1e)			31,224,698.51	28,094,162.25	59,318,860.76	15,075,487.51	16,048,692.25	31,124,179.76	-47.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	365,859.84	0.00	365,859.84	84,053.00	0.00	84,053.00	-77.0%
Prepaid Items		9713	580,169.65	2,628,146.50	3,208,316.15	208,000.00	0.00	208,000.00	-93.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,466,015.75	25,466,015.75	0.00	16,175,280.37	16,175,280.37	-36.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	23,013,907.02	0.00	23,013,907.02	7,076,945.02	0.00	7,076,945.02	-69.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,189,762.00	0.00	7,189,762.00	7,631,489.49	0.00	7,631,489.49	6.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(126,588.12)	(126,588.12)	New
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	39,039,599.47	26,304,506.88	65,344,106.35				
1) Fair Value Adjustment to Cash in County Treasury		9111	(452,585.87)	(257,887.24)	(710,473.11)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	75,000.00	0.00	75,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
Investments		9150	0.00	0.00	0.00				
Accounts Receivable		9200	2,423,114.41	1,076,786.79	3,499,901.20				
Due from Grantor Government		9290	0.00	2,812,333.97	2,812,333.97				
Due from Other Funds		9310	0.00	0.00	0.00				
Stores		9320	365,859.84	0.00	365,859.84				
Prepaid Expenditures		9330	580,169.65	2,628,146.50	3,208,316.15				
Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9390	0.00	0.00	0.00				
10) TOTAL, ASSETS			42,031,157.50	32,563,886.90	74,595,044.40				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	9,665,054.86	3,157,232.43	12,822,287.29				
2) Due to Grantor Governments		9590	0.00	11,756.00	11,756.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	1,141,404.13	1,300,736.22	2,442,140.35				
6) TOTAL, LIABILITIES			10,806,458.99	4,469,724.65	15,276,183.64				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30			31,224,698.51	28,094,162.25	59,318,860.76				
<b>LCFF SOURCES</b>									
Principal Apportionment		8011	33,687,722.00	0.00	33,687,722.00	13,041,704.00	0.00	13,041,704.00	-61.3%
State Aid - Current Year		8012	2,857,088.00	0.00	2,857,088.00	2,642,380.00	0.00	2,642,380.00	-7.5%
Education Protection Account State Aid - Current Year		8019	(3,849,833.00)	0.00	(3,849,833.00)	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8021	393,153.70	0.00	393,153.70	389,528.00	0.00	389,528.00	-0.9%
Tax Relief Subventions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax									
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	138,418,044.89	0.00	138,418,044.89	146,949,753.00	0.00	146,949,753.00	6.2%
Secured Roll Taxes		8042	7,405,230.00	0.00	7,405,230.00	7,199,792.00	0.00	7,199,792.00	-2.8%
Unsecured Roll Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8044	6,140,849.21	0.00	6,140,849.21	4,920,000.00	0.00	4,920,000.00	-19.9%
Supplemental Taxes			(28,494,186.85)	0.00	(28,494,186.85)	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045							

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									
Subtotal, LCFF Sources			156,558,067.95	0.00	156,558,067.95	175,143,157.00	0.00	175,143,157.00	11.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	9,336,951.00	9,336,951.00	0.00	8,694,889.00	8,694,889.00	-6.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			156,558,067.95	9,336,951.00	165,895,018.95	175,143,157.00	8,694,889.00	183,838,046.00	10.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,808,020.21	2,808,020.21	0.00	2,888,937.00	2,888,937.00	2.9%
Special Education Discretionary Grants		8182	0.00	946,789.00	946,789.00	0.00	226,046.00	226,046.00	-76.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		251,176.13	251,176.13		650,893.00	650,893.00	159.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		281,766.07	281,766.07		312,346.00	312,346.00	10.9%
Title III, Immigrant Student Program	4201	8290		93,056.83	93,056.83		108,103.00	108,103.00	16.2%
Title III, English Learner Program	4203	8290		612,529.40	612,529.40		498,765.00	498,765.00	-18.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		26,183.31	26,183.31		34,127.00	34,127.00	30.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,528,566.97	1,528,566.97	0.00	171,753.00	171,753.00	-88.8%
TOTAL, FEDERAL REVENUE			0.00	6,548,087.92	6,548,087.92	0.00	4,890,970.00	4,890,970.00	-25.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/IP Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	51,402.00	51,402.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	487,390.00	0.00	487,390.00	486,409.00	0.00	486,409.00	-0.2%
Lottery - Unrestricted and Instructional Materials		8560	2,635,854.69	1,401,603.49	4,037,458.18	2,259,695.00	919,198.00	3,178,893.00	-21.3%
Tax Relief Subventions									
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	859,816.25	21,119,148.06	21,978,964.31	645,786.00	17,288,092.00	17,933,878.00	-18.4%
TOTAL, OTHER STATE REVENUE			3,983,060.94	22,572,153.55	26,555,214.49	3,391,890.00	18,207,290.00	21,599,180.00	-18.7%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	(1,250.00)	0.00	(1,250.00)	0.00	0.00	0.00	-100.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	208,590.83	0.00	208,590.83	160,542.00	0.00	160,542.00	-23.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,992,721.02	0.00	2,992,721.02	1,152,554.00	0.00	1,152,554.00	-61.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,018,851.96	504,098.45	1,522,950.41	0.00	696,776.00	696,776.00	-54.2%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,466,339.06	0.00	1,466,339.06	1,090,000.00	0.00	1,090,000.00	-25.7%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	471,908.22	9,920,501.35	10,392,409.57	20,000.00	6,958,421.00	6,978,421.00	-32.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	24,871.54	0.00	24,871.54	24,872.00	0.00	24,872.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		304,580.99	304,580.99		159,830.00	159,830.00	-47.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,182,032.63	10,729,180.79	16,911,213.42	2,447,968.00	7,815,027.00	10,262,995.00	-39.3%
TOTAL, REVENUES			166,723,161.52	49,186,373.26	215,909,534.78	180,983,015.00	39,608,176.00	220,591,191.00	2.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	71,452,342.33	13,241,851.80	84,694,194.13	72,903,610.00	16,041,300.00	88,944,910.00	5.0%
Certificated Pupil Support Salaries		1200	2,767,869.35	1,427,826.01	4,195,695.36	2,366,759.00	2,072,073.00	4,438,832.00	5.8%
Certificated Supervisors' and Administrators' Salaries		1300	9,362,660.78	1,787,724.71	11,150,385.49	9,270,934.00	2,327,840.00	11,598,774.00	4.0%
Other Certificated Salaries		1900	987,588.63	353,181.57	1,340,770.20	230,567.00	1,101,749.00	1,332,316.00	-0.6%
TOTAL, CERTIFICATED SALARIES			84,570,461.09	16,810,584.09	101,381,045.18	84,771,870.00	21,542,962.00	106,314,832.00	4.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	910,569.49	12,465,109.79	13,375,679.28	1,275,692.00	13,245,139.00	14,520,831.00	8.6%
Classified Support Salaries		2200	10,469,957.38	5,017,228.19	15,487,185.57	10,624,293.00	6,843,103.00	17,467,396.00	12.8%
Classified Supervisors' and Administrators' Salaries		2300	2,473,885.58	1,869,512.97	4,343,398.55	2,663,021.00	2,282,682.00	4,945,703.00	13.9%
Clerical, Technical and Office Salaries		2400	7,315,722.73	900,821.87	8,216,544.60	7,847,952.00	1,189,269.00	9,037,221.00	10.0%
Other Classified Salaries		2900	804,184.05	569,229.92	1,373,413.97	779,956.00	419,166.00	1,199,122.00	-12.7%
TOTAL, CLASSIFIED SALARIES			21,974,319.23	20,821,902.74	42,796,221.97	23,190,914.00	23,979,359.00	47,170,273.00	10.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,819,817.69	11,849,605.04	27,669,422.73	15,699,878.00	13,276,022.00	28,975,900.00	4.7%
PERS		3201-3202	5,589,209.25	5,143,157.90	10,732,367.15	6,126,972.00	6,086,098.00	12,213,070.00	13.8%
OASDI/Medicare/Alternative		3301-3302	2,886,517.18	1,822,216.00	4,708,733.18	3,089,587.00	2,143,457.00	5,233,044.00	11.1%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	11,913,807.13	4,027,786.65	15,941,593.78	13,907,269.00	6,063,270.00	19,970,539.00	25.3%
Unemployment Insurance		3501-3502	51,803.14	18,329.26	70,132.40	52,912.00	22,266.00	75,198.00	7.2%
Workers' Compensation		3601-3602	1,846,976.70	652,711.86	2,499,688.56	1,861,435.00	782,682.00	2,644,117.00	5.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			38,108,131.09	23,513,806.71	61,621,937.80	40,738,053.00	28,373,815.00	69,111,868.00	12.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	168,846.94	141,150.70	309,997.64	0.00	430,548.00	430,548.00	38.9%
Materials and Supplies		4300	4,007,170.23	5,113,283.00	9,120,453.23	4,888,557.00	4,009,735.00	8,898,292.00	-2.4%
Noncapitalized Equipment		4400	763,709.59	508,687.85	1,272,397.44	353,836.00	473,004.00	826,840.00	-35.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,939,726.76	5,763,121.55	10,702,848.31	5,242,393.00	4,913,287.00	10,155,680.00	-5.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,940,297.69	1,940,297.69	0.00	2,132,311.00	2,132,311.00	9.9%
Travel and Conferences		5200	128,440.18	173,016.30	301,456.48	4,987.00	511,785.00	516,772.00	71.4%
Dues and Memberships		5300	92,150.50	14,550.00	106,700.50	38,848.00	0.00	38,848.00	-63.6%
Insurance		5400 - 5450	1,271,527.45	0.00	1,271,527.45	1,400,000.00	0.00	1,400,000.00	10.1%
Operations and Housekeeping Services		5500	5,041,310.12	71,078.60	5,112,388.72	5,138,385.00	90,000.00	5,228,385.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	782,681.99	320,990.38	1,103,672.37	618,868.00	379,328.00	998,196.00	-9.6%
Transfers of Direct Costs		5710	(108,626.33)	108,626.33	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(40,821.51)	12,713.38	(28,108.13)	(43,879.00)	0.00	(43,879.00)	56.1%
Professional/Consulting Services and Operating Expenditures		5800	1,576,082.09	10,894,801.64	12,470,883.73	1,785,543.00	8,158,911.00	9,944,454.00	-20.3%
Communications		5900	188,344.97	325,692.20	514,037.17	226,371.00	941.00	227,312.00	-55.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,931,089.46	13,861,766.52	22,792,855.98	9,169,123.00	11,273,276.00	20,442,399.00	-10.3%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	29,215.63	36,145.90	65,361.53	0.00	100,000.00	100,000.00	53.0%
Buildings and Improvements of Buildings		6200	4,055.36	80,114.76	84,170.12	0.00	75,000.00	75,000.00	-10.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	47,690.38	48,000.76	95,691.14	11,406.00	992,734.00	1,004,140.00	949.4%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Cupertino Union Elementary  
Santa Clara County

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	139,047.92	73,404.04	212,451.96	9,000.00	50,000.00	59,000.00	-72.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			220,009.29	237,665.46	457,674.75	20,406.00	1,217,734.00	1,238,140.00	170.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7299							
Debt Service - Interest									
Debt Service - Principal		7438		0.00	0.00		0.00	0.00	0.0%
Other Debt Service - Principal		7439	166,851.65	0.00	166,851.65	249,791.00	0.00	249,791.00	49.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			166,851.65	0.00	166,851.65	249,791.00	0.00	249,791.00	49.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,092,767.34)	1,092,767.34	0.00	(1,761,591.00)	1,761,591.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Cupertino Union Elementary  
Santa Clara County

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	(260,699.62)	0.00	(260,699.62)	(300,000.00)	0.00	(300,000.00)	15.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,353,466.96)	1,092,767.34	(260,699.62)	(2,061,591.00)	1,761,591.00	(300,000.00)	15.1%
TOTAL, EXPENDITURES			157,557,121.61	82,101,614.41	239,658,736.02	161,320,959.00	93,062,024.00	254,382,983.00	6.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,802,799.35	5,361,594.33	11,164,393.68	189,190.00	5,407,921.00	5,597,111.00	-49.9%
(a) TOTAL, INTERFUND TRANSFERS IN			5,802,799.35	5,361,594.33	11,164,393.68	189,190.00	5,407,921.00	5,597,111.00	-49.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7599	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(30,749,698.90)	30,749,698.90	0.00	(36,000,457.00)	36,000,457.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(30,749,698.90)	30,749,698.90	0.00	(36,000,457.00)	36,000,457.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a- b + c - d + e)			(24,946,899.55)	36,111,293.23	11,164,393.68	(35,811,267.00)	41,408,378.00	5,597,111.00	-49.9%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	156,558,067.95	9,336,951.00	165,895,018.95	175,143,157.00	8,694,889.00	183,838,046.00	10.8%
2) Federal Revenue		8100-8299	0.00	6,548,087.92	6,548,087.92	0.00	4,890,970.00	4,890,970.00	-25.3%
3) Other State Revenue		8300-8599	3,983,060.94	22,572,153.55	26,555,214.49	3,391,890.00	18,207,290.00	21,599,180.00	-18.7%
4) Other Local Revenue		8600-8799	6,182,032.63	10,729,180.79	16,911,213.42	2,447,968.00	7,815,027.00	10,262,995.00	-39.3%
5) TOTAL, REVENUES			166,723,161.52	49,186,373.26	215,909,534.78	180,983,015.00	39,608,176.00	220,591,191.00	2.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		98,231,166.33	56,857,378.63	155,088,544.96	102,051,843.00	63,834,025.00	165,885,868.00	7.0%
2) Instruction - Related Services	2000-2999		22,097,705.63	8,162,232.50	30,259,938.13	21,654,773.00	8,679,079.00	30,333,852.00	0.2%
3) Pupil Services	3000-3999		10,695,567.91	6,624,881.73	17,320,449.64	9,789,879.00	9,242,955.00	19,032,834.00	9.9%
4) Ancillary Services	4000-4999		0.00	36,232.72	36,232.72	0.00	488,870.00	488,870.00	1,249.3%
5) Community Services	5000-5999		263,880.36	0.00	263,880.36	315,539.00	0.00	315,539.00	19.6%
6) Enterprise	6000-6999		0.00	1,236.00	1,236.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		11,537,506.91	3,397,580.84	14,935,087.75	12,205,987.00	3,421,080.00	15,627,067.00	4.6%
8) Plant Services	8000-8999		14,564,442.82	7,022,071.99	21,586,514.81	15,053,147.00	7,396,015.00	22,449,162.00	4.0%
9) Other Outgo	9000-9999	Except 7600-7699	166,851.65	0.00	166,851.65	249,791.00	0.00	249,791.00	49.7%
10) TOTAL, EXPENDITURES			157,557,121.61	82,101,614.41	239,658,736.02	161,320,959.00	93,062,024.00	254,382,983.00	6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			9,166,039.91	(32,915,241.15)	(23,749,201.24)	19,662,056.00	(53,453,848.00)	(33,791,792.00)	42.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,802,799.35	5,361,594.33	11,164,393.68	189,190.00	5,407,921.00	5,597,111.00	-49.9%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,749,698.90)	30,749,698.90	0.00	(36,000,457.00)	36,000,457.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,946,899.55)	36,111,293.23	11,164,393.68	(35,811,267.00)	41,408,378.00	5,597,111.00	-49.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,780,859.64)	3,196,052.08	(12,584,807.56)	(16,149,211.00)	(12,045,470.00)	(28,194,681.00)	124.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	46,566,141.15	24,898,110.17	71,464,251.32	31,224,698.51	28,094,162.25	59,318,860.76	-17.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,566,141.15	24,898,110.17	71,464,251.32	31,224,698.51	28,094,162.25	59,318,860.76	-17.0%
d) Other Restatements		9795	439,417.00	0.00	439,417.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,005,558.15	24,898,110.17	71,903,668.32	31,224,698.51	28,094,162.25	59,318,860.76	-17.5%
2) Ending Balance, June 30 (E + F1e)			31,224,698.51	28,094,162.25	59,318,860.76	15,075,487.51	16,048,892.25	31,124,179.76	-47.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	365,859.84	0.00	365,859.84	84,053.00	0.00	84,053.00	-77.0%
Prepaid Items		9713	580,169.65	2,628,146.50	3,208,316.15	208,000.00	0.00	208,000.00	-93.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	25,466,015.75	25,466,015.75	0.00	16,175,280.37	16,175,280.37	-36.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	23,013,907.02	0.00	23,013,907.02	7,076,945.02	0.00	7,076,945.02	-69.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,189,762.00	0.00	7,189,762.00	7,631,489.49	0.00	7,631,489.49	6.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(126,588.12)	(126,588.12)	New

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	3,068,040.06	2,983,679.06
6266	Educator Effectiveness, FY 2021-22	2,397,503.08	0.00
6300	Lottery: Instructional Materials	977,569.33	1,599,612.91
6331	CA Community Schools Partnership Act - Planning Grant	177,540.78	128,121.78
6500	Special Education	309,347.49	34,116.11
6546	Mental Health-Related Services	1,405,208.47	1,494,695.47
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,569,197.29	2,508,229.29
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,220,130.40	1,853,430.40
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 K1T Funds	1,387,994.10	73,477.10
7311	Classified School Employee Professional Development Block Grant	77,335.60	3,046.60
7435	Learning Recovery Emergency Block Grant	4,723,093.51	272,870.51
9010	Other Restricted Local	3,153,055.64	5,224,001.14
Total, Restricted Balance		25,466,015.75	16,175,280.37

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,327,293.62	1,782,237.00	-23.4%
3) Other State Revenue		8300-8599	7,481,043.68	7,000,000.00	-6.4%
4) Other Local Revenue		8600-8799	214,706.60	82,500.00	-61.6%
5) TOTAL, REVENUES			10,023,043.90	8,864,737.00	-11.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,968,785.34	3,319,196.00	11.8%
3) Employee Benefits		3000-3999	1,273,756.55	1,541,959.00	21.1%
4) Books and Supplies		4000-4999	3,097,552.33	4,160,737.00	34.3%
5) Services and Other Operating Expenditures		5000-5999	472,568.69	437,350.00	-7.5%
6) Capital Outlay		6000-6999	194,080.74	552,783.00	184.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	260,699.62	300,000.00	15.1%
9) TOTAL, EXPENDITURES			8,267,443.27	10,312,025.00	24.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,755,600.63	(1,447,288.00)	-182.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,755,600.63	(1,447,288.00)	-182.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,514,037.14	7,269,637.77	31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,514,037.14	7,269,637.77	31.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,514,037.14	7,269,637.77	31.8%
2) Ending Balance, June 30 (E + F1e)			7,269,637.77	5,822,349.77	-19.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	259.00	0.00	-100.0%
Stores		9712	250,543.72	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,018,835.05	5,822,349.77	-17.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,734,391.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	(84,871.92)		
b) in Banks		9120	11,130.06		
c) in Revolving Cash Account		9130	259.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	54,858.12		
4) Due from Grantor Government		9290	1,345,987.03		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	250,543.72		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,312,297.89		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	25,052.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	17,607.36		
6) TOTAL, LIABILITIES			42,660.12		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,269,637.77		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,327,293.62	1,782,237.00	-23.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,327,293.62	1,782,237.00	-23.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	7,481,043.68	7,000,000.00	-6.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,481,043.68	7,000,000.00	-6.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	4,205.02	5,000.00	18.9%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	179,600.05	75,000.00	-58.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	29,650.99	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,250.54	2,500.00	99.9%
TOTAL, OTHER LOCAL REVENUE			214,706.60	82,500.00	-61.6%
TOTAL, REVENUES			10,023,043.90	8,864,737.00	-11.6%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,898,969.71	2,193,724.00	15.5%
Classified Supervisors' and Administrators' Salaries		2300	848,735.11	899,117.00	5.9%
Clerical, Technical and Office Salaries		2400	221,080.52	226,355.00	2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,968,785.34	3,319,196.00	11.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	736,359.81	853,118.00	15.9%
OASDI/Medicare/Alternative		3301-3302	219,392.42	245,496.00	11.9%



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	264,783.46	384,202.00	45.1%
Unemployment Insurance		3501-3502	1,458.26	1,615.00	10.7%
Workers' Compensation		3601-3602	51,762.60	57,528.00	11.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,273,756.55	1,541,959.00	21.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	383,210.20	548,500.00	43.1%
Noncapitalized Equipment		4400	53,845.56	75,000.00	39.3%
Food		4700	2,660,496.57	3,537,237.00	33.0%
TOTAL, BOOKS AND SUPPLIES			3,097,552.33	4,160,737.00	34.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,386.18	30,000.00	47.2%
Dues and Memberships		5300	1,338.83	2,000.00	49.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,933.14	12,000.00	102.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	153,186.30	185,000.00	20.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,025.28)	4,650.00	-142.2%
Professional/Consulting Services and Operating Expenditures		5800	302,238.51	202,700.00	-32.9%
Communications		5900	511.01	1,000.00	95.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			472,568.69	437,350.00	-7.5%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	164,705.46	452,783.00	174.9%
Equipment Replacement		6500	29,375.28	100,000.00	240.4%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			194,080.74	552,783.00	184.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	260,699.62	300,000.00	15.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			260,699.62	300,000.00	15.1%
TOTAL, EXPENDITURES			8,267,443.27	10,312,025.00	24.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,327,293.62	1,782,237.00	-23.4%
3) Other State Revenue		8300-8599	7,481,043.68	7,000,000.00	-6.4%
4) Other Local Revenue		8600-8799	214,706.60	82,500.00	-61.6%
5) TOTAL, REVENUES			10,023,043.90	8,864,737.00	-11.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,000,810.51	10,000,025.00	25.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		260,699.62	300,000.00	15.1%
8) Plant Services	8000-8999		5,933.14	12,000.00	102.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,267,443.27	10,312,025.00	24.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,755,600.63	(1,447,288.00)	-182.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,755,600.63	(1,447,288.00)	-182.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,514,037.14	7,269,637.77	31.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,514,037.14	7,269,637.77	31.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,514,037.14	7,269,637.77	31.8%
2) Ending Balance, June 30 (E + F1e)			7,269,637.77	5,822,349.77	-19.9%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	259.00	0.00	-100.0%
Stores		9712	250,543.72	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,018,835.05	5,822,349.77	-17.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,430,869.27	5,437,166.99
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	385,182.74	385,182.74
7033	Child Nutrition: School Food Best Practices Apportionment	202,793.04	.04
Total, Restricted Balance		7,018,835.05	5,822,349.77

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,621,731.57	6,499,760.00	-1.8%
5) TOTAL, REVENUES			6,621,731.57	6,499,760.00	-1.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,726.81	72,805.00	-5.1%
3) Employee Benefits		3000-3999	36,364.31	39,644.00	9.0%
4) Books and Supplies		4000-4999	88,043.48	150,500.00	70.9%
5) Services and Other Operating Expenditures		5000-5999	817,449.39	822,597.00	0.6%
6) Capital Outlay		6000-6999	8,685,628.43	300,000.00	-96.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,704,212.42	1,385,546.00	-85.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,082,480.85)	5,114,214.00	-265.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,361,593.33	5,407,921.00	0.9%
2) Other Sources/Uses					
a) Sources		8930-8979	40,233,350.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			34,871,756.67	(5,407,921.00)	-115.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			31,789,275.82	(293,707.00)	-100.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,369,840.94	35,159,116.76	943.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,369,840.94	35,159,116.76	943.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,369,840.94	35,159,116.76	943.3%
2) Ending Balance, June 30 (E + F1e)			35,159,116.76	34,865,409.76	-0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	31,720,060.32	31,720,060.32	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,439,056.44	3,145,349.44	-8.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,807,929.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	(135,818.21)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	31,620,237.32		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	569,383.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			35,861,732.36		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	702,615.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			702,615.60		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			35,159,116.76		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	6,442,400.04	6,433,382.00	-0.1%
Interest		8660	210,174.61	66,378.00	-68.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(30,843.08)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,621,731.57	6,499,760.00	-1.8%
TOTAL, REVENUES			6,621,731.57	6,499,760.00	-1.8%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	54,926.77	49,032.00	-10.7%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,800.04	23,773.00	9.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			76,726.81	72,805.00	-5.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,435.95	19,425.00	5.4%
OASDI/Medicare/Alternative		3301-3302	5,679.65	5,459.00	-3.9%
Health and Welfare Benefits		3401-3402	10,882.14	13,462.00	23.7%
Unemployment Insurance		3501-3502	37.12	36.00	-3.0%
Workers' Compensation		3601-3602	1,329.45	1,262.00	-5.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,364.31	39,644.00	9.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	31,010.70	150,500.00	385.3%
Noncapitalized Equipment		4400	57,032.78	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			88,043.48	150,500.00	70.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,555.00	14,160.00	4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	472,683.66	394,217.00	-16.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,000.00	3,720.00	86.0%
Professional/Consulting Services and Operating Expenditures		5800	329,210.73	410,500.00	24.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			817,449.39	822,597.00	0.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,875.05	300,000.00	2,426.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,461,404.68	0.00	-100.0%
Equipment Replacement		6500	212,348.70	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,685,628.43	300,000.00	-96.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,704,212.42	1,385,546.00	-85.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,361,593.33	5,407,921.00	0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,361,593.33	5,407,921.00	0.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	40,233,350.00	0.00	-100.0%
(c) TOTAL, SOURCES			40,233,350.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			34,871,756.67	(5,407,921.00)	-115.5%



Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,621,731.57	6,499,760.00	-1.8%
5) TOTAL, REVENUES			6,621,731.57	6,499,760.00	-1.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,652,327.42	1,385,546.00	-85.6%
9) Other Outgo	9000-9999	Except 7600-7699	51,885.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			9,704,212.42	1,385,546.00	-85.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(3,082,480.85)	5,114,214.00	-265.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,361,593.33	5,407,921.00	0.9%
2) Other Sources/Uses					
a) Sources		8930-8979	40,233,350.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			34,871,756.67	(5,407,921.00)	-115.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			31,789,275.82	(293,707.00)	-100.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,369,840.94	35,159,116.76	943.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,369,840.94	35,159,116.76	943.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,369,840.94	35,159,116.76	943.3%
2) Ending Balance, June 30 (E + F1e)			35,159,116.76	34,865,409.76	-0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	31,720,060.32	31,720,060.32	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,439,056.44	3,145,349.44	-8.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,385,607.96	1,367,316.00	-1.3%
5) TOTAL, REVENUES			1,385,607.96	1,367,316.00	-1.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	142.07	500.00	251.9%
5) Services and Other Operating Expenditures		5000-5999	419,491.03	462,733.00	10.3%
6) Capital Outlay		6000-6999	18,919.92	64,000.00	238.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			438,553.02	527,233.00	20.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			947,054.94	840,083.00	-11.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			947,054.94	840,083.00	-11.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,127,647.91	5,074,702.85	22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,127,647.91	5,074,702.85	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,127,647.91	5,074,702.85	22.9%
2) Ending Balance, June 30 (E + F1e)			5,074,702.85	5,914,785.85	16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,074,702.85	5,914,785.85	16.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,109,702.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	(75,684.48)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	48,600.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,082,618.25		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	7,915.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,915.40		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			5,074,702.85		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	160,215.52	183,669.00	14.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	47,612.13	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,177,780.31	1,183,647.00	0.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,385,607.96	1,367,316.00	-1.3%
TOTAL, REVENUES			1,385,607.96	1,367,316.00	-1.3%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	142.07	500.00	251.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			142.07	500.00	251.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	334,910.52	390,724.00	16.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	35,333.41	35,509.00	0.5%
Professional/Consulting Services and Operating Expenditures		5800	49,247.10	36,500.00	-25.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			419,491.03	462,733.00	10.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	13,911.92	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,008.00	64,000.00	1,178.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,919.92	64,000.00	238.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			438,553.02	527,233.00	20.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,385,607.96	1,367,316.00	-1.3%
5) TOTAL, REVENUES			1,385,607.96	1,367,316.00	-1.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		57,899.26	59,509.00	2.8%
8) Plant Services	8000-8999		380,653.76	467,724.00	22.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			438,553.02	527,233.00	20.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			947,054.94	840,083.00	-11.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			947,054.94	840,083.00	-11.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,127,647.91	5,074,702.85	22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,127,647.91	5,074,702.85	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,127,647.91	5,074,702.85	22.9%
2) Ending Balance, June 30 (E + F1e)			5,074,702.85	5,914,785.85	16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,074,702.85	5,914,785.85	16.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	5,074,702.85	5,914,785.85
Total, Restricted Balance		5,074,702.85	5,914,785.85



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,967,186.28	0.00	-100.0%
4) Other Local Revenue		8600-8799	(129,044.75)	0.00	-100.0%
5) TOTAL, REVENUES			10,838,141.53	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	22,248.00	New
3) Employee Benefits		3000-3999	0.00	8,034.00	New
4) Books and Supplies		4000-4999	0.00	7,416.00	New
5) Services and Other Operating Expenditures		5000-5999	20,539.00	15,057.00	-26.7%
6) Capital Outlay		6000-6999	2,273,197.36	1,311,000.00	-42.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,293,736.36	1,363,755.00	-40.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,544,405.17	(1,363,755.00)	-116.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,544,405.17	(1,363,755.00)	-116.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,614,664.52	10,159,069.69	529.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,614,664.52	10,159,069.69	529.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,614,664.52	10,159,069.69	529.2%
2) Ending Balance, June 30 (E + F1e)			10,159,069.69	8,795,314.69	-13.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,159,069.69	8,795,314.69	-13.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,843,241.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(176,102.94)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			11,667,142.46		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,508,072.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,508,072.77		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			10,159,069.69		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	10,967,186.28	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,967,186.28	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,638.23	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(133,682.98)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(129,044.75)	0.00	-100.0%
TOTAL, REVENUES			10,838,141.53	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	22,248.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	22,248.00	New
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	5,936.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	1,702.00	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	11.00	New
Workers' Compensation		3601-3602	0.00	385.00	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	8,034.00	New

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	7,416.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	7,416.00	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,453.25	15,000.00	-26.7%
Communications		5900	85.75	57.00	-33.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,539.00	15,057.00	-26.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,105,439.74	1,311,000.00	18.6%
Buildings and Improvements of Buildings		6200	1,167,757.62	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,273,197.36	1,311,000.00	-42.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,293,736.36	1,363,755.00	-40.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,967,186.28	0.00	-100.0%
4) Other Local Revenue		8600-8799	(129,044.75)	0.00	-100.0%
5) TOTAL, REVENUES			10,838,141.53	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,293,736.36	1,363,755.00	-40.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,293,736.36	1,363,755.00	-40.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			8,544,405.17	(1,363,755.00)	-116.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,544,405.17	(1,363,755.00)	-116.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,614,664.52	10,159,069.69	529.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,614,664.52	10,159,069.69	529.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,614,664.52	10,159,069.69	529.2%
2) Ending Balance, June 30 (E + F1e)			10,159,069.69	8,795,314.69	-13.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,159,069.69	8,795,314.69	-13.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	10,159,069.69	8,795,314.69
Total, Restricted Balance		10,159,069.69	8,795,314.69

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	57,613.56	46,635.54	-19.1%
4) Other Local Revenue		8600-8799	23,330,562.43	19,752,053.88	-15.3%
5) TOTAL, REVENUES			23,388,175.99	19,798,689.42	-15.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,649,450.25	22,546,746.96	4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,649,450.25	22,546,746.96	4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,738,725.74	(2,748,057.54)	-258.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,738,725.74	(2,748,057.54)	-258.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,507,532.49	22,246,258.23	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,507,532.49	22,246,258.23	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,507,532.49	22,246,258.23	8.5%
2) Ending Balance, June 30 (E + F1e)			22,246,258.23	19,498,200.69	-12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22,246,258.23	19,498,200.69	-12.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	22,119,847.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	126,410.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			22,246,258.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			22,246,258.23		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	57,613.56	46,635.54	-19.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			57,613.56	46,635.54	-19.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	22,162,799.55	19,031,643.57	-14.1%
Unsecured Roll		8612	184,732.86	455,000.00	146.3%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	678,189.14	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	304,840.88	265,410.31	-12.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,330,562.43	19,752,053.88	-15.3%
TOTAL, REVENUES			23,388,175.99	19,798,689.42	-15.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	14,665,000.00	15,930,000.00	8.6%
Bond Interest and Other Service Charges		7434	6,984,450.25	6,616,746.96	-5.3%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,649,450.25	22,546,746.96	4.1%
TOTAL, EXPENDITURES			21,649,450.25	22,546,746.96	4.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	57,613.56	46,635.54	-19.1%
4) Other Local Revenue		8600-8799	23,330,562.43	19,752,053.88	-15.3%
5) TOTAL, REVENUES			23,388,175.99	19,798,689.42	-15.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	21,649,450.25	22,546,746.96	4.1%
10) TOTAL, EXPENDITURES			21,649,450.25	22,546,746.96	4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,738,725.74	(2,748,057.54)	-258.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,738,725.74	(2,748,057.54)	-258.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,507,532.49	22,246,258.23	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,507,532.49	22,246,258.23	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,507,532.49	22,246,258.23	8.5%
2) Ending Balance, June 30 (E + F1e)			22,246,258.23	19,498,200.69	-12.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,246,258.23	19,498,200.69	-12.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,889.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,614,687.98	2,727,639.00	4.3%
5) TOTAL, REVENUES			2,624,576.98	2,727,639.00	3.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	111,515.28	114,860.00	3.0%
2) Classified Salaries		2000-2999	1,372,706.05	1,557,447.00	13.5%
3) Employee Benefits		3000-3999	661,588.41	766,611.00	15.9%
4) Books and Supplies		4000-4999	65,645.61	96,031.00	46.3%
5) Services and Other Operating Expenses		5000-5999	7,258.95	3,500.00	-51.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,218,714.30	2,538,449.00	14.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			405,862.68	189,190.00	-53.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	744,923.21	189,190.00	-74.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(744,923.21)	(189,190.00)	-74.6%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(339,060.53)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	439,399.76	100,339.23	-77.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			439,399.76	100,339.23	-77.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			439,399.76	100,339.23	-77.2%
2) Ending Net Position, June 30 (E + F1e)			100,339.23	100,339.23	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	100,339.23	100,339.23	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	727,251.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	(861.57)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,222.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,555.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			729,167.64		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	276,945.00		
2) TOTAL, DEFERRED OUTFLOWS			276,945.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	16,973.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	314,800.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	574,000.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			905,773.41		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			100,339.23		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	9,889.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,889.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	30,123.87	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,584,564.11	2,727,639.00	5.5%
TOTAL, OTHER LOCAL REVENUE			2,614,687.98	2,727,639.00	4.3%
TOTAL, REVENUES			2,624,576.98	2,727,639.00	3.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	111,515.28	114,860.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			111,515.28	114,860.00	3.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	392,200.33	447,996.00	14.2%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	880.25	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	109,071.08	113,798.00	4.3%
Clerical, Technical and Office Salaries		2400	42,126.55	70,912.00	68.3%
Other Classified Salaries		2900	828,427.84	924,741.00	11.6%
TOTAL, CLASSIFIED SALARIES			1,372,706.05	1,557,447.00	13.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	30,999.52	21,744.00	-29.9%
PERS		3201-3202	309,711.56	324,804.00	4.9%
OASDI/Medicare/Alternative		3301-3302	103,364.97	118,736.00	14.9%
Health and Welfare Benefits		3401-3402	191,069.00	271,530.00	42.1%
Unemployment Insurance		3501-3502	722.18	822.00	13.8%
Workers' Compensation		3601-3602	25,721.18	28,975.00	12.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			661,588.41	766,611.00	15.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	62,489.86	96,031.00	53.7%
Noncapitalized Equipment		4400	3,155.75	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			65,645.61	96,031.00	46.3%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	394.47	1,000.00	153.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	6,864.48	2,500.00	-63.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,258.95	3,500.00	-51.8%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,218,714.30	2,538,449.00	14.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	744,923.21	189,190.00	-74.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			744,923.21	189,190.00	-74.6%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(744,923.21)	(189,190.00)	-74.6%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,889.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,614,687.98	2,727,639.00	4.3%
5) TOTAL, REVENUES			2,624,576.98	2,727,639.00	3.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,218,714.30	2,538,449.00	14.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,218,714.30	2,538,449.00	14.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			405,862.68	189,190.00	-53.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	744,923.21	189,190.00	-74.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(744,923.21)	(189,190.00)	-74.6%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(339,060.53)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	439,399.76	100,339.23	-77.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			439,399.76	100,339.23	-77.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			439,399.76	100,339.23	-77.2%
2) Ending Net Position, June 30 (E + F1e)			100,339.23	100,339.23	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	100,339.23	100,339.23	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	100,339.23	100,339.23
Total, Restricted Net Position		100,339.23	100,339.23

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,596,723.01	0.00	-100.0%
5) TOTAL, REVENUES			24,596,723.01	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	83.58	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	24,504,253.63	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			24,504,337.21	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			92,385.80	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,057,876.14	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,057,876.14)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(4,965,490.34)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,965,490.34	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,965,490.34	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,965,490.34	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	191,772.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	(231,629.39)		
b) in Banks		9120	46,492.29		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	176,795.54		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	24,623.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			208,055.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	88,961.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	119,093.04		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			208,055.01		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	169,869.65	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	24,425,740.59	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,112.77	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,596,723.01	0.00	-100.0%
TOTAL, REVENUES			24,596,723.01	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	83.58	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			83.58	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	24,329,239.65	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,800.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	173,213.98	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			24,504,253.63	0.00	-100.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			24,504,337.21	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	5,057,876.14	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,057,876.14	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(5,057,876.14)	0.00	-100.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,596,723.01	0.00	-100.0%
5) TOTAL, REVENUES			24,596,723.01	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		24,504,337.21	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			24,504,337.21	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			92,385.80	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,057,876.14	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,057,876.14)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(4,965,490.34)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,965,490.34	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,965,490.34	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,965,490.34	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Net Position		0,00	0,00

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,092.89	13,105.34	14,291.69	12,756.64	12,766.64	13,211.90
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	13,092.89	13,105.34	14,291.69	12,756.64	12,766.64	13,211.90
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	13,092.89	13,105.34	14,291.69	12,756.64	12,766.64	13,211.90
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	8,698,688.57		8,698,688.57			8,698,688.57
Work in Progress	38,531.35		38,531.35	1,309,728.60	(36,631.35)	1,384,891.30
Total capital assets not being depreciated	8,737,219.92	0.00	8,737,219.92	1,309,728.60	(36,631.35)	10,083,579.87
Capital assets being depreciated:						
Land Improvements	37,268,134.72		37,268,134.72	21,543.13		37,289,677.85
Buildings	502,830,541.69		502,830,541.69	1,223,768.43		504,054,310.12
Equipment	7,285,607.84		7,285,607.84	375,164.41		7,660,772.25
Total capital assets being depreciated	547,384,284.25	0.00	547,384,284.25	1,620,475.97	0.00	549,004,760.22
Accumulated Depreciation for:						
Land Improvements	(21,057,781.33)		(21,057,781.33)	1,264,929.15		(19,792,852.18)
Buildings	(296,952,764.12)		(296,952,764.12)	13,268,288.05		(283,684,476.07)
Equipment	(5,200,308.19)		(5,200,308.19)	313,445.18		(4,886,863.01)
Total accumulated depreciation	(323,210,853.64)	0.00	(323,210,853.64)	14,846,662.38	0.00	(308,364,191.26)
Total capital assets being depreciated, net excluding lease and subscription assets	224,173,430.61	0.00	224,173,430.61	16,467,138.35	0.00	240,640,568.96
Lease Assets	5,205,428.00		5,205,428.00			5,205,428.00
Accumulated amortization for lease assets	(470,964.00)		(470,964.00)			(470,964.00)
Total lease assets, net	4,734,464.00	0.00	4,734,464.00	0.00	0.00	4,734,464.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	237,645,114.53	0.00	237,645,114.53	17,776,866.95	(36,631.35)	255,458,612.83
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
FINANCIAL REPORTS  
2023-24 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

43 69419 0000000  
Form CA  
E8A74GUM7Y(2023-24)

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	60.63%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$140,759,133.49
	Appropriations Subject to Limit	\$140,759,133.49
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.42%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
Clerk / Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 12, 2024

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Susan Ady  
\_\_\_\_\_  
Name  
Director III, District Business Services  
\_\_\_\_\_  
Title  
408-453-6883  
\_\_\_\_\_  
Telephone  
SAdy@sccoe.org  
\_\_\_\_\_  
E-mail Address

For School District:

Tina Bernal  
\_\_\_\_\_  
Name  
Director, Fiscal Services  
\_\_\_\_\_  
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408-252-3000 x61412  
\_\_\_\_\_  
Telephone  
bernal\_tina@cusdk8.org  
\_\_\_\_\_  
E-mail Address

2023-24 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Cupertino Union Elementary  
Santa Clara County

Description		001		002		003		004		005		006		007	
FEDERAL PROGRAM NAME		Title I, Part A; ESSA; Basic Grants Low Income & Neglected		ESSER III		ESSER III; Learning Loss		ESSER II; ELOG		ELOG; GEER II		ELOG; ESSER III Emergency Needs		ESSER III; ELOG; Learning Loss	
FEDERAL CATALOG NUMBER		84.01		84.425		84.425U		84.425		84.425		84.425		84.425	
RESOURCE CODE		3010		3213		3214		3216		3217		3218		3219	
REVENUE OBJECT		8290		8290		8290		8290		8290		8290		8290	
LOCAL DESCRIPTION (if any )															
AWARD															
1. Prior Year Carryover		210,519.64		173,536.00		367,029.93		137,429.96		203,381.81		75,315.80		713,434.82	
2. a. Current Year Award		329,108.00		0.00		0.00		0.00		0.00		0.00		0.00	
b. Transferability (ESSA)		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
c. Other Adjustments		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)		329,108.00		0.00		0.00		0.00		0.00		0.00		0.00	
3. Required Matching Funds/Other		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
4. Total Av available Award (sum lines 1, 2d, & 3)		539,627.64		173,536.00		367,029.93		137,429.96		203,381.81		75,315.80		713,434.82	
REVENUES															
5. Unearned Revenue Deferred from Prior Year		43,779.55		78,036.62		343,154.73		126,749.96		(4,055.19)		75,315.80		542,460.82	
6. Cash Received in Current Year		203,341.00		0.00		427.80		10,680.00		207,437.00		0.00		170,974.00	
7. Contributed Matching Funds		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
8. Total Av available (sum lines 5, 6, & 7)		247,120.55		78,036.62		343,582.53		137,429.96		203,381.81		75,315.80		713,434.82	
EXPENDITURES															
9. Donor-Authorized Expenditures		251,176.13		173,536.00		223,856.22		137,429.96		203,381.81		75,315.80		713,434.82	
10. Non Donor-Authorized Expenditures		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
11. Total Expenditures (lines 9 & 10)		251,176.13		173,536.00		223,856.22		137,429.96		203,381.81		75,315.80		713,434.82	
12. Amounts Included in Line 6 above for Prior Year Adjustments															
13. Calculation of Unearned Revenue		0.00		0.00		0.00		0.00		0.00		0.00		0.00	

2023-24 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Cupertino Union Elementary  
Santa Clara County

Description	001	002	003	004	005	006	007
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(4,055.58)	(95,499.38)	119,726.31	0.00	0.00	0.00	0.00
a. Unearned Revenue	(4,055.58)	0.00	119,726.31	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	95,499.38	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	288,451.51	0.00	143,173.71	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	288,451.51	0.00	143,173.71	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	251,176.13	173,536.00	223,856.22	137,429.96	203,381.81	75,315.80	713,434.82

2023-24 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORIES SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Cupertino Union Elementary  
Santa Clara County

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Private School Individual Service Plans (ISPs)	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Coordinated Early Intervening Services	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants Coordinated Early Intervening Services	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec. 611	Special Ed: IDEA Local Assistance, Part B, Sec. 611, Private School Individual Service Plans (ISPs)
FEDERAL CATALOG NUMBER	84.027	84.027	84.027	84.173	84.173	84.027	84.027
RESOURCE CODE	3305	3306	3307	3308	3309	3310	3311
REVENUE OBJECT	8182	8182	8990	8182	8990	8181	8181
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carry over	550,707.00	4,109.00	97,909.00	51,270.00	9,048.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	2,405,376.00	24,726.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	0.00	0.00	2,405,376.00	24,726.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	550,707.00	4,109.00	97,909.00	51,270.00	9,048.00	2,405,376.00	24,726.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	550,707.00	4,109.00	97,909.00	51,270.00	9,048.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	550,707.00	4,109.00	97,909.00	51,270.00	9,048.00	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	550,707.00	4,109.00	97,909.00	51,270.00	9,048.00	2,405,376.00	24,726.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	550,707.00	4,109.00	97,909.00	51,270.00	9,048.00	2,405,376.00	24,726.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue							

2023-24 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Cuperfino Union Elementary  
Santa Clara County

Description	008	009	010	011	012	013	014
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00	0.00	(2,405,376.00)	(24,726.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	2,405,376.00	24,726.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	550,707.00	4,109.00	97,909.00	51,270.00	9,048.00	2,405,376.00	24,726.00



2023-24 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Cupertino Union Elementary  
Santa Clara County

Description	015	016	017	018	019	020	021
FEDERAL PROGRAM NAME	Special Ed: IDEA Local Assistance, Part B, Sec. 611, Early Intervening Services	Special Ed: IDEA Preschool Grants, Part B, Sec. 619	Special Ed: IDEA Part B, Sec. 619, Preschool Grants Early Intervening Services	Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	Special Ed: IDEA Preschool Staff Development, Part B, Sec. 619	Title II, Part A; Supporting Effective Instruction	Title IV, Part A; ESSA; Student Support & Academic Achievement
FEDERAL CATALOG NUMBER	84.027	84.173	84.173	84.027A	84.173A	84.367	84.424
RESOURCE CODE	3312	3315	3318	3327	3345	4035	4127
REVENUE OBJECT	8990	8182	8990	8182	8182	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carry over	425,462.78	0.00	23,021.00	0.00	574.00	161,168.08	4,065.69
2. a. Current Year Award	428,841.00	60,396.00	10,658.00	165,407.00	507.00	216,418.00	25,933.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	428,841.00	60,396.00	10,658.00	165,407.00	507.00	216,418.00	25,933.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award	854,303.78	60,396.00	33,679.00	165,407.00	1,081.00	377,586.08	29,998.69
(sum lines 1, 2d, & 3)							
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	2,382.69
6. Cash Received in Current Year	537,438.00	59,620.00	12,074.00	0.00	0.00	374,109.08	27,075.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	537,438.00	59,620.00	12,074.00	0.00	0.00	374,109.08	29,457.69
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	377,919.21	60,396.00	23,021.00	150,329.00	0.00	281,766.07	26,183.31
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	377,919.21	60,396.00	23,021.00	150,329.00	0.00	281,766.07	26,183.31
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	015	016	017	018	019	020	021
or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	159,518.79	(776.00)	(10,947.00)	(150,329.00)	0.00	92,343.01	3,274.38
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	92,343.01	3,274.38
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	122,336.21	776.00	10,974.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	476,384.57	0.00	10,658.00	15,078.00	1,081.00	95,820.01	3,815.38
15. If Carryover is allowed, enter line 14 amount here	476,384.57	0.00	10,658.00	15,078.00	1,081.00	95,820.01	3,815.38
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	659,774.21	60,396.00	23,048.00	0.00	0.00	281,766.07	26,183.31

2023-24 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Description		022	023	024	
FEDERAL PROGRAM NAME		Title III; ESSA; Immigrant Education Program	Title III; ESSA; English Learner Student Program	ARP; Homeless Children & Youth II (ARP HCY II)	TOTAL
FEDERAL CATALOG NUMBER		84.365	84.365	84.425	
RESOURCE CODE		4201	4203	5634	
REVENUE OBJECT		8290	8290	8290	
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Carry over		202,995.50	537,460.38	1,612.36	3,950,050.75
2. a. Current Year Award		0.00	288,483.00	0.00	3,955,853.00
b. Transferability (ESSA)		0.00	0.00	0.00	0.00
c. Other Adjustments		(5,937.50)	1,453.00	0.00	(4,484.50)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)		(5,937.50)	289,936.00	0.00	3,951,368.50
3. Required Matching Funds/Other		0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)		197,058.00	827,396.38	1,612.36	7,901,419.25
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year		177,627.00	54,758.09	1,605.36	1,441,815.43
6. Cash Received in Current Year		0.00	697,679.00	7.00	3,013,904.88
7. Contributed Matching Funds		0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)		177,627.00	752,437.09	1,612.36	4,455,720.31
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures		93,056.83	612,529.40	1,612.36	6,548,088.92
10. Non Donor-Authorized Expenditures		0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)		93,056.83	612,529.40	1,612.36	6,548,088.92
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		84,570.17	139,907.69	0.00	(2,092,368.61)

2023-24 Unaudited Actuals  
FEDERAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Superlino Union Elementary  
Santa Clara County

Description		022	023	024
a. Unearned Revenue		84,570.17	139,907.69	0.00
b. Accounts Payable		0.00	0.00	0.00
c. Accounts Receivable		0.00	0.00	2,659,687.59
14. Unused Grant Award Calculation (line 4 minus line 9)		104,001.17	214,866.98	0.00
15. If Carryover is allowed, enter line 14 amount here		104,001.17	214,866.98	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		93,056.83	612,529.40	1,612.36
				6,679,641.92

2023-24 Unaudited Actuals  
STATE GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Cupertino Union Elementary  
Santa Clara County

Description	001	002	003	004	005	TOTAL
STATE PROGRAM NAME	CD: CA Prek Planning & Implementation grant Program UPK	Special Ed: Project Workability LEA	Tobacco-Use Prevention Education: Grades Six through Twelve	In-Person Instruction (IPI) Grant AB86 COVID-19	STRS On-Behalf Pension Contribution	
RESOURCE CODE	6053	6520	6690	7422	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. Prior Year Carryover	999,799.46	0.00	0.00	53,052.51	0.00	1,052,851.97
2. a. Current Year Award	0.00	5,177.75	24,439.00	0.00	8,826,547.00	8,856,163.75
b. Other Adjustments	0.00	0.00	(2,462.40)	0.00	0.00	(2,462.40)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,177.75	21,976.60	0.00	8,826,547.00	8,853,701.35
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	999,799.46	5,177.75	21,976.60	53,052.51	8,826,547.00	9,906,553.32
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year	999,799.46	0.00	0.00	53,052.51	0.00	1,052,851.97
6. Cash Received in Current Year	0.00	5,177.75	24,439.00	0.00	8,826,547.00	8,856,163.75
7. Contributed Matching Funds	0.00		0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	999,799.46	5,177.75	24,439.00	53,052.51	8,826,547.00	9,909,015.72
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	203,884.80	5,177.75	21,976.60	53,052.51	8,826,547.00	9,110,638.66
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	203,884.80	5,177.75	21,976.60	53,052.51	8,826,547.00	9,110,638.66
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	795,914.66	0.00	2,462.40	0.00	0.00	798,377.06
a. Unearned Revenue	795,914.66	0.00	0.00	0.00	0.00	795,914.66
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	795,914.66	0.00	0.00	0.00	795,914.66
15. If Carryover is allowed, enter line 14 amount here	795,914.66	0.00	0.00	0.00	795,914.66
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	203,884.80	5,177.75	24,439.00	53,052.51	9,113,101.06

2023-24 Unaudited Actuals  
LOCAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Cuperfino Union Elementary  
Santa Clara County

001			TOTAL
Description			
LOCAL PROGRAM NAME			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Carry over			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award			
(sum lines 2a & 2b)	0.00		0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award			0.00
(sum lines 1, 2c, & 3)	0.00		0.00
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year			0.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	0.00		0.00
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures			0.00
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	0.00		0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00		0.00
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00		0.00

2023-24 Unaudited Actuals  
LOCAL GRANT AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF  
UNEARNED REVENUES

Cupertino Union Elementary  
Santa Clara County

Description			001
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)			0.00



Description		001	
FEDERAL PROGRAM NAME			TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any )			
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award			0.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		0.00	0.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)		0.00	0.00
<b>REVENUES</b>			
5. Cash Received in Current Year			0.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)		0.00	0.00
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures			0.00
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)		0.00	0.00

2023-24 Unaudited Actuals  
FEDERAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Cupertino Union Elementary  
Santa Clara County

Description		001
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year		
(line 4 minus line 10)		0.00
		0.00

2023-24 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Cupertino Union Elementary  
Santa Clara County

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunities Program ELOP	Educator Effectiveness, FY 2021-2022	Lottery : Instructional Materials	CA Community Schools Partnership Program (CCSPP) - Planning Grant	Special Education	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	Mental Health - Related Services
RESOURCE CODE	2600	6266	6300	6331	6500	6510	6546
REVENUE OBJECT	8590	8590	8560	8590	8792/8097	8792	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	3,721,549.02	2,964,961.80	2,925,570.67	0.00	0.00	343,513.55	1,317,967.75
2. a. Current Year Award	4,322,963.00	0.00	1,383,970.58	199,980.00	9,336,951.00	164,073.00	1,048,772.00
b. Other Adjustments	0.00	0.00	17,632.91	0.00	171,893.57	10,682.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,322,963.00	0.00	1,401,603.49	199,980.00	9,508,844.57	174,755.00	1,048,772.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	28,274,298.41	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	8,044,512.02	2,964,961.80	4,327,174.16	199,980.00	37,783,142.98	518,268.55	2,366,739.75
<b>REVENUES</b>							
5. Cash Received in Current Year	4,322,963.00	0.00	885,504.78	179,982.00	9,478,533.00	174,755.00	1,048,772.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	17,632.91	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	498,465.80	19,998.00	30,311.57	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	498,465.80	19,998.00	30,311.57	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	28,446,191.98	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	4,322,963.00	0.00	1,383,970.58	199,980.00	37,955,036.55	174,755.00	1,048,772.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	4,262,741.96	550,642.77	1,458,206.25	22,439.22	37,783,142.98	204,152.43	961,531.28
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	001	002	003	004	005	006	007
12. Total Expenditures (line 10 plus line 11)	4,262,741.96	550,642.77	1,458,206.25	22,439.22	37,783,142.98	204,152.43	961,531.28
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	3,781,770.06	2,414,319.03	2,868,967.91	177,540.78	0.00	314,116.12	1,405,208.47

2023-24 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Cupertino Union Elementary  
Santa Clara County

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME							
RESOURCE CODE	6547	6762	6770	7032	7033	7311	7426
REVENUE OBJECT	8590	8590	8590	8520	8520	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	107,609.00	4,518,014.00	0.00	1,516,855.00	0.00	81,423.03	29,264.49
b. Other Adjustments	549,155.00	4,197,140.00	1,665,018.00	51,402.00	202,783.04	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	549,155.00	4,197,140.00	1,665,018.00	51,402.00	202,783.04	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
549,155.00	656,764.00	8,715,154.00	1,665,018.00	1,568,257.00	202,783.04	81,423.03	29,264.49
<b>REVENUES</b>							
5. Cash Received in Current Year	549,155.00	4,197,140.00	1,665,018.00	51,402.00	202,783.04	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	(51,402.00)	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	51,402.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	51,402.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	549,155.00	4,197,140.00	1,665,018.00	102,804.00	202,783.04	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	656,764.00	2,145,956.71	444,887.60	180,262.90	0.00	4,087.43	29,264.49
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2023-24 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Cupertino Union Elementary  
Santa Clara County

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	656,764.00	2,145,956.71	444,887.60	180,262.90	0.00	4,087.43	29,264.49
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4, minus line 10)	0.00	6,569,197.29	1,220,130.40	1,387,994.10	202,783.04	77,335.60	0.00

2023-24 Unaudited Actuals  
STATE AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Description		015	016
STATE PROGRAM NAME		Learning Recovery Block Grant	Ongoing & Major Maintenance Account (RRMA)
RESOURCE CODE		7435	8150
REVENUE OBJECT		8590	8980
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance		5,874,657.84	0.00
2. a. Current Year Award		0.00	5,361,594.33
b. Other Adjustments			
c. Adj Curr Yr Award		47,458.00	0.00
(sum lines 2a & 2b)			
3. Required Matching Funds/Other		47,458.00	5,361,594.33
4. Total Available Award		0.00	2,499,502.74
(sum lines 1, 2c, & 3)		5,922,115.84	7,861,097.07
<b>REVENUES</b>			
5. Cash Received in Current Year		0.00	7,861,097.07
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00	0.00
7. a. Accounts Receivable			
(line 2c minus lines 5 & 6)		47,458.00	(2,499,502.74)
b. Noncurrent Accounts Receivable		0.00	0.00
c. Current Accounts Receivable			
(line 7a minus line 7b)		47,458.00	(2,499,502.74)
8. Contributed Matching Funds		0.00	2,499,502.74
9. Total Available		47,458.00	7,861,097.07
(sum lines 5, 7c, & 8)			59,710,932.24
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures		1,199,022.33	7,861,097.07
11. Non Donor-Authorized Expenditures		0.00	0.00
12. Total Expenditures		1,199,022.33	7,861,097.07
(line 10 plus line 11)			57,764,199.42
<b>TOTAL</b>			
			23,401,386.15
			28,483,801.95
			247,666.48
			28,731,468.43
			30,773,801.15
			82,906,655.73
			30,617,104.89
			(33,769.09)
			(1,851,867.37)
			0.00
			(1,851,867.37)
			30,945,694.72
			59,710,932.24
			57,764,199.42
			0.00
			57,764,199.42

Description	015	016
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year		
(line 4 minus line 10)	4,723,093.51	0.00
		25,142,456.31



2023-24 Unaudited Actuals  
LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Cupertino Union Elementary  
Santa Clara County

Description		001		002	
LOCAL PROGRAM NAME		Other Local	School Misc Funds	TOTAL	
RESOURCE CODE		9010	9505		
REVENUE OBJECT		86XX	8699		
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance		(519,880.58)	2,016,604.60	1,496,724.02	
2. a. Current Year Award		3,331,302.46	6,483,716.64	9,815,019.10	
b. Other Adjustments		0.00		0.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)		3,331,302.46	6,483,716.64	9,815,019.10	
3. Required Matching Funds/Other		0.00	(24,102.25)	(24,102.25)	
4. Total Available Award (sum lines 1, 2c, & 3)		2,811,421.88	8,476,218.99	11,287,640.87	
<b>REVENUES</b>					
5. Cash Received in Current Year		3,331,302.46	6,459,614.39	9,790,916.85	
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00	0.00	0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	24,102.25	24,102.25	
b. Noncurrent Accounts Receivable		0.00	0.00	0.00	
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	24,102.25	24,102.25	
8. Contributed Matching Funds		0.00	(24,102.25)	(24,102.25)	
9. Total Available (sum lines 5, 7c, & 8)		3,331,302.46	6,459,614.39	9,790,916.85	
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures		2,080,062.95	6,595,662.77	8,675,725.72	
11. Non Donor-Authorized Expenditures		0.00	0.00	0.00	
12. Total Expenditures					

2023-24 Unaudited Actuals  
LOCAL AWARDS  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING  
BALANCES

Cupertino Union Elementary  
Santa Clara County

Description	001		002	
	(line 10 plus line 11)			
RESTRICTED ENDING BALANCE		2,080,062.95	6,595,662.77	8,675,725.72
13. Current Year				
(line 4 minus line 10)		731,358.93	1,880,556.22	2,611,915.15

Unaudited Actuals  
2023-24 Unaudited Actuals  
GENERAL FUND  
Current Expense Formula/Minimum Classroom Compensation43 69419 0000000  
Form CEA  
E8A74GUM7Y(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	101,381,045.18	301	0.00	303	101,381,045.18	305	0.00		307	101,381,045.18	309
2000 - Classified Salaries	42,796,221.97	311	460,355.37	313	42,335,866.60	315	4,087,350.49		317	38,248,516.11	319
3000 - Employee Benefits	61,621,937.80	321	175,584.50	323	61,446,353.30	325	2,014,683.00		327	59,431,670.30	329
4000 - Books, Supplies Equip Replace. (6500)	10,915,300.27	331	1,551.27	333	10,913,749.00	335	1,810,124.91		337	9,103,624.09	339
5000 - Services . . . & 7300 - Indirect Costs	22,532,156.36	341	267,703.72	343	22,264,452.64	345	1,585,098.84		347	20,679,353.80	349
TOTAL					238,341,466.72	365	TOTAL			228,844,209.48	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		60.63%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	60.63%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	228,844,209.48	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
Added Resources that had expenditures that did not include any teacher salary expenditures, 7426, 6331, 6690, 3217, 3218		

Unaudited Actuals  
2023-24 Unaudited Actuals  
Schedule of Long-Term Liabilities

Cupertino Union Elementary  
Santa Clara County

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	250,548,302.00		250,548,302.00		14,665,000.00	235,883,302.00	15,930,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	4,800,971.00	(3,872,558.00)	928,413.00		424,898.00	503,515.00	429,166.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	10,755,615.00	624,318.00	11,379,933.00		1,559,878.00	9,820,055.00	
Net Pension Liability	165,301,000.00	(397,000.00)	164,904,000.00	30,049,000.00		194,953,000.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	1,554,661.75	(346,389.75)	1,208,272.00	1,294,614.11		2,502,886.11	2,502,886.11
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	432,960,549.75	(3,991,629.75)	428,968,920.00	31,343,614.11	16,649,776.00	443,662,758.11	18,862,052.11
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	498,000.00		498,000.00	76,000.00		574,000.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	498,000.00	0.00	498,000.00	76,000.00	0.00	574,000.00	0.00

Unaudited Actuals  
2023-24 Unaudited Actuals  
Every Student Succeeds Act Maintenance of Effort  
Expenditures

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	239,658,736.02
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,548,087.92
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	263,880.36
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	457,674.75
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	166,851.65
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				888,406.76
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				232,222,241.34
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				13,105.34
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,719.67

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	202,950,791.98	15,601.83
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	202,950,791.98	15,601.83
B. Required effort (Line A.2 times 90%)	182,655,712.78	14,041.65
C. Current year expenditures (Line I.E and Line II.B)	232,222,241.34	17,719.67
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00



<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	MOE Met	
	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2022-23 Actual</b>			<b>2023-24 Actual</b>		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	133,229,654.25	0.00	133,229,654.25			140,759,133.49
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	12,942.21	0.00	12,942.21			13,092.89
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
3. District Lapses, Reorganizations and Other Transfers			0.00			0.00
4. Temporary Voter Approved Increases			0.00			0.00
5. Less: Lapses of Voter Approved Increases			0.00			0.00
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)			0.00			0.00
<b>B. CURRENT YEAR GANN ADA</b>	<b>2023-24 P2 Report</b>			<b>2024-25 P2 Estimate</b>		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	13,092.89	0.00	13,092.89			12,768.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00			0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			13,092.89			12,768.00
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	393,153.70	0.00	393,153.70	389,528.00	0.00	389,528.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00	0.00	0.00	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00	0.00	0.00	0.00	0.00	0.00
4. Secured Roll Taxes (Object 8041)	138,418,044.89	0.00	138,418,044.89	146,949,753.00	0.00	146,949,753.00
5. Unsecured Roll Taxes (Object 8042)	7,405,230.00	0.00	7,405,230.00	7,199,792.00	0.00	7,199,792.00
6. Prior Years' Taxes (Object 8043)	0.00	0.00	0.00	0.00	0.00	0.00
7. Supplemental Taxes (Object 8044)	6,140,849.21	0.00	6,140,849.21	4,920,000.00	0.00	4,920,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(28,494,186.85)	0.00	(28,494,186.85)	0.00	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00	0.00	0.00	0.00	0.00	0.00
10. Other In-Lieu Taxes (Object 8082)	0.00	0.00	0.00	0.00	0.00	0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00	0.00	0.00	0.00	0.00	0.00
12. Parcel Taxes (Object 8621)	(1,250.00)	0.00	(1,250.00)	0.00	0.00	0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00	0.00	0.00	0.00	0.00	0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00	0.00	0.00	0.00	0.00	0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	123,861,840.95	0.00	123,861,840.95	159,459,073.00	0.00	159,459,073.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00	0.00	0.00	0.00	0.00	0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	123,861,840.95	0.00	123,861,840.95	159,459,073.00	0.00	159,459,073.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,678,845.55			3,352,823.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	7,861,097.07	0.00	7,861,097.07	8,332,898.00	0.00	8,332,898.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)	7,861,097.07	0.00	10,539,942.62	8,332,898.00	0.00	11,685,721.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	36,544,810.00	0.00	36,544,810.00	15,684,084.00	0.00	15,684,084.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(3,849,833.00)	0.00	(3,849,833.00)	0.00	0.00	0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	32,694,977.00	0.00	32,694,977.00	15,684,084.00	0.00	15,684,084.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	215,909,534.78	0.00	215,909,534.78	220,591,191.00	0.00	220,591,191.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	4,515,671.43	0.00	4,515,671.43	1,849,330.00	0.00	1,849,330.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			133,229,654.25			140,759,133.49
2. Inflation Adjustment			1,0444			1,0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1,0116			0.9752
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			140,759,133.49			142,237,419.69
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			123,861,840.95			159,459,073.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,571,146.80			1,532,160.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			27,437,235.16			0.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			27,437,235.16			1,532,160.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			3,231,961.91			1,361,083.40
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			127,093,802.86			160,820,156.40
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			24,205,273.25			1,532,160.00
9. Total Appropriations Subject to the Limit			127,093,802.86			
a. Local Revenues (Line D7b)			24,205,273.25			
b. State Subventions (Line D8)			10,539,942.62			
c. Less: Excluded Appropriations (Line C23)			140,759,133.49			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)						
<b>10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)</b>			0.00			
<b>SUMMARY</b>						
<b>11. Adjusted Appropriations Limit (Lines D4 plus D10)</b>			140,759,133.49			142,237,419.69
<b>12. Appropriations Subject to the Limit (Line D9d)</b>			140,759,133.49			



**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

8,632,656.64

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

196,800,946.17

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

4.39%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

7,775,704.39

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

3,221,987.27

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	7,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	917,744.21
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,922,435.87
9. Carry-Forward Adjustment (Part IV, Line F)	(1,747,829.56)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,174,606.31
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	153,378,229.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	30,259,938.13
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,907,231.04
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	36,232.72
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	263,880.36
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,236.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,978,711.26
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	255,433.31
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,878,095.38
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,987,590.92
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,152,166.34
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	230,098,744.70
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.18%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	4.42%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	11,922,435.87
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	1,539,261.59
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.61%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.61%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.62%) times Part III, Line B19); zero if positive	(1,747,829.56)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(1,747,829.56)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.42%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-873914.78) is applied to the current year calculation and the remainder (\$-873914.78) is deferred to one or more future years:	4.80%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-582609.85) is applied to the current year calculation and the remainder (\$-1165219.71) is deferred to one or more future years:	4.93%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(1,747,829.56)



Approved  
indirect  
cost rate: 6.61%

Highest  
rate used  
in any  
program: 6.62%

Note: In one or  
more resources,  
the rate used is  
greater than the  
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,967,737.04	262,267.42	6.61%
01	3010	235,603.13	15,573.00	6.61%
01	3213	162,776.00	10,760.00	6.61%
01	3305	516,562.00	34,145.00	6.61%
01	3306	3,854.00	255.00	6.62%
01	3307	91,838.00	6,071.00	6.61%
01	3308	48,091.00	3,179.00	6.61%
01	3309	8,487.00	561.00	6.61%
01	3310	2,256,238.63	149,137.37	6.61%
01	3311	23,191.95	1,533.05	6.61%
01	3312	354,487.58	23,431.63	6.61%
01	3315	56,651.35	3,744.65	6.61%
01	3318	21,593.66	1,427.34	6.61%
01	3327	141,008.35	9,320.65	6.61%
01	4035	264,296.07	17,470.00	6.61%
01	4127	24,560.31	1,623.00	6.61%
01	4201	87,287.83	5,769.00	6.61%
01	4203	574,551.40	37,978.00	6.61%
01	6053	191,243.59	12,641.21	6.61%
01	6266	515,678.57	34,086.35	6.61%
01	6331	21,047.95	1,391.27	6.61%
01	6520	4,856.72	321.03	6.61%
01	6546	774,152.14	47,998.74	6.20%
01	6547	616,043.52	40,720.48	6.61%
01	6690	20,614.01	1,362.59	6.61%
01	6762	1,973,341.99	130,437.91	6.61%
01	6770	440,469.12	4,418.48	1.00%
01	7311	3,834.00	253.43	6.61%
01	7422	49,763.16	3,289.35	6.61%
01	7435	1,124,672.30	74,350.03	6.61%
01	9010	8,414,557.70	157,250.36	1.87%
13	5310	5,152,166.34	260,699.62	5.06%

Unaudited Actuals  
2023-24 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,925,570.67	2,925,570.67
2. State Lottery Revenue	8560	2,635,854.69		1,401,603.49	4,037,458.18
3. Other Local Revenue	8600-8799	6,580.81		0.00	6,580.81
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,642,435.50	0.00	4,327,174.16	6,969,609.66
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	1,791,701.70		0.00	1,791,701.70
3. Employee Benefits	3000-3999	845,682.89		0.00	845,682.89
4. Books and Supplies	4000-4999	3,729.27		1,458,206.25	1,461,935.52
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,321.64			1,321.64
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		2,642,435.50	0.00	1,458,206.25	4,100,641.75
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	0.00	0.00	2,868,967.91	2,868,967.91
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

## Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents					Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,090,223.08	649,977.66	14,316,678.36	6,591,153.65	20,951,385.84	0.00	(108,734.61)	
B. Enter Allocation Factor(s) by Goal:								
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	664.45	664.45	664.45	664.45	688.10			
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual	25.38	25.38	25.38	25.38	17.00			
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	361.64	361.64	361.64	361.64	72.00		223.00	
6000 ROC/P								
Other Goals								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services	1.50	1.50	1.50	1.50				
8500 Child Care and Development Services								
Other Funds								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)					1.77			
C. Total Allocation Factors	1,052.96	1,052.97	1,052.97	1,052.97	778.87	0.00	223.00	

Goal	Instructional Goals 0001	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
			Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
		Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
	1110	Regular Education, K-12	127,253,839.91	32,801,144.72	160,054,984.63	10,502,566.63		170,557,571.46
	3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
	3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
	3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
	4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	4760	Bilingual	4,410,239.10	1,003,181.93	5,413,421.03	355,221.20		5,768,642.23
	4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
	5000-5999	Special Education	48,346,071.12	9,606,481.72	57,952,552.84	3,602,766.40		61,755,319.24
	6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
	<b>Other Goals</b>							
	7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
	7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	8100	Community Services	263,880.36	32,263.11	296,143.47	19,432.53		315,576.00
	8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
	<b>Other Costs</b>							
		Food Services					155,717.18	155,717.18
		Enterprise					1,236.00	1,236.00
		Facilities Acquisition & Construction					635,128.97	635,128.97
		Other Outgo					166,851.65	166,851.65
	<b>Other Funds ---</b>							
		Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5) times CAC, line E]				515,780.41		515,780.41
		Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(260,699.62)		(260,699.62)
		<b>Total General Fund and Charter Schools Funds Expenditures</b>	180,274,030.49	43,490,683.99	223,764,714.48	14,935,087.75	958,933.80	239,698,736.03

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals 0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	116,716,385.66	4,982,966.67	3,706,596.14	93,256.36	1,716,402.36	0.00	36,232.72			0.00	0.00	127,253,839.91
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	4,305,088.54	8,791.90	95,934.36	0.00	424.30	0.00	0.00			0.00	0.00	4,410,239.10
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	34,067,070.76	4,785,246.75	0.00	530,266.85	4,807,596.57	4,155,890.19	0.00			0.00	0.00	48,346,071.12
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		263,880.36	0.00	0.00	0.00	263,880.36
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		155,088,544.96	9,777,005.32	3,802,530.50	623,523.21	6,526,423.23	4,155,890.19	36,232.72	263,880.36	0.00	0.00	0.00	180,274,030.49

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2023-24  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Superior Union Elementary  
Santa Clara County

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
<b>Instructional Goals</b>						
0001	Pre-Kindergarten	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	14,291,446.57	18,509,693.15	0.00		32,801,144.72
3100	Alternative Schools	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00		0.00
3500	Community Day Schools	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00		0.00
4760	Bilingual	545,886.67	457,295.26	0.00		1,003,181.93
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	7,778,436.40	1,936,779.93	(108,734.61)		9,606,481.72
6000	ROC/P	0.00	0.00	0.00		0.00
<b>Other Goals</b>						
7110	Nonagency - Educational	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00		0.00
8100	Community Services	32,263.11	0.00	0.00		32,263.11
8500	Child Care and Development Svcs.	0.00	0.00	0.00		0.00
<b>Other Funds</b>						
--	Adult Education (Fund 11)	0.00	0.00	0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00		0.00
--	Calaveria (Funds 13 and 61)	0.00	47,612.51	0.00		47,612.51
<b>Total Allocated Support Costs</b>		22,648,032.75	20,951,385.85	(108,734.61)		43,490,683.99

<b>A.</b>		Central Administration Costs In General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)		1,976,711.26
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)		7,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		8,033,050.67
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		5,177,025.44
5	Total Central Administration Costs in General Fund and Charter Schools Funds		15,195,787.37
<b>B.</b>		<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)		180,274,030.49
2	Total Allocated Costs (from Form PCR, Column 2, Total)		43,490,663.99
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		223,764,714.48
<b>C.</b>		<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)		0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)		0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		7,812,662.91
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5	Total Direct Charged Costs in Other Funds		7,812,662.91
<b>D.</b>		<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	231,577,377.39
<b>E.</b>		<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	6.56%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	155,717.18				155,717.18
Enterprise (Objects 1000-5999, 6400-6920)		1,236.00			1,236.00
Facilities Acquisition & Construction (Objects 1000-4700)			635,128.97		635,128.97
Other Outgo (Objects 1000 - 7999)				186,851.65	186,851.65
<b>Total Other Costs</b>	<b>155,717.18</b>	<b>1,236.00</b>	<b>635,128.97</b>	<b>186,851.65</b>	<b>959,933.80</b>



Cupertino Union Elementary  
Santa Clara County

Unaudited Actuals  
2023-24  
General Fund  
Special Education Revenue  
Allocations  
Setup

43 69419 0000000  
Form SEAS  
E8A74GUM7Y(2023-24)

Current LEA:	43-69419-0000000 Cupertino Union Elementary	
Selected SELPA:	QQ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA	DATE APPROVED	
ID	SELPA-TITLE	(from Form SEA)
QQ	Santa Clara II	

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

43 69419 0000000  
Form SIAA  
E8A74GUM7Y(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(28,108.13)	0.00	(260,699.62)				
Other Sources/Uses Detail					11,164,393.68	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(11,025.28)	260,699.62	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

43 69419 0000000  
Form SIAA  
E8A74GUM7Y(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	2,000.00	0.00						
Other Sources/Uses Detail					0.00	5,361,593.33		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	35,333.41	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

43 69419 0000000  
Form SIAA  
E8A74GUM7Y(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	744,923.21		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	1,800.00	0.00						
Other Sources/Uses Detail					0.00	5,057,876.14		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

43 69419 0000000  
Form SIAA  
E8A74GUM7Y(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	39,133.41	(39,133.41)	260,699.62	(260,699.62)	11,164,393.68	11,164,392.68	0.00	0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPPLICATED PUPIL COUNT									
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	1,524,053.37	0.00	0.00	0.00	879,374.79	11,705,087.04		14,108,515.20
2000-2999	Classified Salaries	4,283,578.05	0.00	0.00	0.00	542,798.04	10,538,846.24		15,365,222.33
3000-3999	Employee Benefits	2,653,953.20	0.00	0.00	0.00	619,852.41	9,812,921.62		13,086,727.23
4000-4999	Books and Supplies	296,288.01	0.00	0.00	0.00	3,399.97	162,069.58		461,757.56
5000-5999	Services and Other Operating Expenditures	444,910.62	0.00	0.00	0.00	105.46	4,779,046.08		5,224,062.16
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	129,910.87	0.00	0.00	0.00	0.00	0.00		129,910.87
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,332,694.12	0.00	0.00	0.00	2,045,530.67	36,997,970.56	0.00	48,376,195.35
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	88,719.22	0.00	0.00	0.00	5,171.99	221,322.73		315,213.94
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	9,606,481.67							9,606,481.67
TOTAL COSTS									
		9,695,200.89	0.00	0.00	0.00	5,171.99	221,322.73	0.00	9,921,695.61
		19,027,895.01	0.00	0.00	0.00	2,050,702.66	37,219,293.29	0.00	58,297,890.96
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	157,530.00	0.00	0.00	0.00	139,325.04	2,294,136.95		2,590,991.99
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	52,449.25	0.00	0.00	0.00	48,869.27	767,468.11		868,786.63
4000-4999	Books and Supplies	78,009.49	0.00	0.00	0.00	0.00	2,958.09		80,967.58
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	155,412.93		155,412.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	287,988.74	0.00	0.00	0.00	188,194.31	3,219,976.08	0.00	3,696,159.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	5,171.99	221,001.70		226,173.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	5,171.99	221,001.70	0.00	226,173.69
	TOTAL BEFORE OBJECT 8980	287,988.74	0.00	0.00	0.00	193,366.30	3,440,977.78	0.00	3,922,332.82
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
TOTAL COSTS									
									3,922,332.82
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	1,366,523.37	0.00	0.00	0.00	740,049.75	9,410,950.09		11,517,523.21
2000-2999	Classified Salaries	4,283,578.05	0.00	0.00	0.00	542,798.04	10,538,846.24		15,365,222.33
3000-3999	Employee Benefits	2,601,503.95	0.00	0.00	0.00	570,983.14	9,045,453.51		12,217,940.60
4000-4999	Books and Supplies	218,278.52	0.00	0.00	0.00	3,399.97	159,111.49		380,789.98
5000-5999	Services and Other Operating Expenditures	444,910.62	0.00	0.00	0.00	105.46	4,623,633.15		5,068,649.23
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	129,910.87	0.00	0.00	0.00	0.00	0.00		129,910.87
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,044,705.38	0.00	0.00	0.00	1,857,336.36	33,777,994.48	0.00	44,680,036.22
7310	Transfers of Indirect Costs								
7350	Transfers of Indirect Costs - Interfund	88,719.22	0.00	0.00	0.00	0.00	321.03		89,040.25
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	88,719.22	0.00	0.00	0.00	0.00	321.03		89,040.25
	TOTAL BEFORE OBJECT 8980	9,606,481.67	0.00	0.00	0.00	1,857,336.36	33,778,315.51	0.00	54,375,558.14
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	18,739,906.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	28,346,387.94	0.00	0.00	0.00	1,857,336.36	33,778,315.51	0.00	54,375,558.14
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	22,898.71	0.00	0.00	0.00	0.00	0.00		22,898.71
2000-2999	Classified Salaries	2,295,648.79	0.00	0.00	0.00	0.00	0.00		2,295,648.79
3000-3999	Employee Benefits	1,174,262.63	0.00	0.00	0.00	0.00	0.00		1,174,262.63
4000-4999	Books and Supplies	218,278.52	0.00	0.00	0.00	0.00	1,434.58		219,713.10
5000-5999	Services and Other Operating Expenditures	48,033.94	0.00	0.00	0.00	0.00	0.00		48,033.94
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	129,910.87	0.00	0.00	0.00	0.00	0.00		129,910.87
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,889,033.46	0.00	0.00	0.00	0.00	1,434.58	0.00	3,890,468.04
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,889,033.46	0.00	0.00	0.00	0.00	1,434.58	0.00	3,890,468.04
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								28,274,298.41

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	TOTAL COSTS								32,164,766.45

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Actual vs. Actual Comparison Year  
2022-23 Expenditures by LEA (LE-PY)

43 69419 0000000  
Report SEMA  
ESA74GUM7Y(2023-24)

Cupertino Union Elementary  
Santa Clara County

	A. State and Local	B. Local Only
<b>2022-23 Expenditures</b>		
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	46,100,924.25	24,985,122.10
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)	0.00	0.00
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	46,100,924.25	24,985,122.10
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	1,029.00	
2. Enter any adjustments not included in Line C1 (explain below)	0.00	
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	1,029.00	

**Santa Clara II (QQ)**

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet, available at: <http://www.cde.ca.gov/isp/sel/as/documents/leamoeexemptionrsksh.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
  2. A decrease in the enrollment of children with disabilities.
  3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
    - a. Has left the jurisdiction of the agency;
    - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
    - c. No longer needs the program of special education.
  4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below.

[illegible]

**IMPORTANT NOTE:** Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA:

Santa Clara II (QQ)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL 108-446].

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)

Increase in funding (if difference is positive)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction, (line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Actual vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-A)

43 69419 0000000  
Report SEMA  
EBA74GUM7Y(2023-24)

Cupertino Union Elementary  
Santa Clara County

SELPA: Santa Clara II (QQ)

SECTION 3

Column A	Column B	Column C
Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-2023	Difference (A - B)
58,297,890.96		
3,922,332.82		
54,375,558.14	46,100,924.25	
	0.00	
	46,100,924.25	
	0.00	
	0.00	
54,375,558.14	46,100,924.25	8,274,633.89

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures  
b. Less: Expenditures paid from federal sources  
c. Expenditures paid from state and local sources  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation  
Less: Exempt reduction(s) for SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

Actual FY 2023-24	Comparison Year FY 2022-2023	Difference
58,297,890.96		
3,922,332.82		
54,375,558.14	46,100,924.25	
	0.00	
	46,100,924.25	
	0.00	
	0.00	
54,375,558.14	46,100,924.25	
1,132.00	1,029.00	
48,034.95	44,801.68	3,233.27

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures  
b. Less: Expenditures paid from federal sources  
c. Expenditures paid from state and local sources  
Add/Less: Adjustments required for MOE calculation  
Comparison year's expenditures, adjusted for MOE calculation  
Less: Exempt reduction(s) from SECTION 1  
Less: 50% reduction from SECTION 2  
Net expenditures paid from state and local sources  
d. Special education unduplicated pupil count  
e. Per capita state and local expenditures (A2c/A2d)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: Santa Clara II (QQ)

B. LOCAL EXPENDITURES ONLY METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.

Actual	Comparison Year	Difference
FY 2023-24	FY 2022-2023	
32,164,766.45	24,985,122.10	
	0.00	
	24,985,122.10	
	0.00	
	0.00	
32,164,766.45	24,985,122.10	7,179,644.35

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.

Actual	Comparison Year	Difference
FY 2023-24	FY 2022-2023	
32,164,766.45	24,985,122.10	
	0.00	
	24,985,122.10	
	0.00	
	0.00	
32,164,766.45	24,985,122.10	
1,132.00	1,029.00	
28,414.10	24,280.97	4,133.13

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/ B2b)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Tina Bernal

Contact Name

Director, Fiscal Services

Title

408-252-3000 x61412

Telephone Number

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Email Address

SELPA: Santa Clara II (QQ)

Object Code	Description	Santa Clara County Office of Education (QQ00)	Fremont Union High (QQ01)	Sunnyvale Elementary (QQ02)	Cupertino Union Elementary (QQ04)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
PCRA	Program Cost Report Allocations						0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
PCRA	Program Cost Report Allocations						0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Santa Clara II (QQ)

Object Code	Description	Santa Clara County Office of Education (QQ00)	Fremont Union High (QQ01)	Sunnyvale Elementary (QQ02)	Cupertino Union Elementary (QQ04)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,586,920.00	0.00	0.00	0.00	861,945.00	12,815,354.00		15,264,219.00
2000-2999	Classified Salaries	5,346,244.00	0.00	0.00	0.00	411,533.00	11,643,775.00		17,401,552.00
3000-3999	Employee Benefits	3,238,689.00	0.00	0.00	0.00	573,211.00	10,482,836.00		14,294,736.00
4000-4999	Books and Supplies	199,250.00	0.00	0.00	0.00	13,469.00	293,847.00		506,566.00
5000-5999	Services and Other Operating Expenditures	32,550.00	0.00	0.00	0.00	0.00	3,744,471.00		3,777,021.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	9,000.00	0.00	0.00	0.00	0.00	0.00		9,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,412,653.00	0.00	0.00	0.00	1,860,158.00	38,980,283.00	0.00	51,253,094.00
7310	Transfers of Indirect Costs	111,835.00	0.00	0.00	0.00	4,787.00	215,068.00		331,690.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	111,835.00	0.00	0.00	0.00	4,787.00	215,068.00	0.00	331,690.00
	TOTAL COSTS	10,524,488.00	0.00	0.00	0.00	1,864,945.00	39,195,351.00	0.00	51,584,784.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,586,920.00	0.00	0.00	0.00	709,363.00	10,957,514.00		13,253,797.00
2000-2999	Classified Salaries	5,346,244.00	0.00	0.00	0.00	411,533.00	11,612,875.00		17,370,652.00
3000-3999	Employee Benefits	3,238,689.00	0.00	0.00	0.00	529,972.00	9,857,701.00		13,626,362.00
4000-4999	Books and Supplies	199,250.00	0.00	0.00	0.00	13,415.00	204,474.00		417,139.00
5000-5999	Services and Other Operating Expenditures	32,550.00	0.00	0.00	0.00	0.00	3,587,695.00		3,620,245.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	9,000.00	0.00	0.00	0.00	0.00	0.00		9,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,412,653.00	0.00	0.00	0.00	1,664,283.00	36,220,259.00	0.00	48,297,195.00
7310	Transfers of Indirect Costs	111,835.00	0.00	0.00	0.00	0.00	1,713.00		113,548.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	111,835.00	0.00	0.00	0.00	0.00	1,713.00	0.00	113,548.00
	TOTAL BEFORE OBJECT 8980	10,524,488.00	0.00	0.00	0.00	1,664,283.00	36,221,972.00	0.00	48,410,743.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								48,410,743.00
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	2,647,462.00	0.00	0.00	0.00	0.00	0.00		2,647,462.00
3000-3999	Employee Benefits	1,468,327.00	0.00	0.00	0.00	0.00	0.00		1,468,327.00
4000-4999	Books and Supplies	199,250.00	0.00	0.00	0.00	0.00	4,000.00		203,250.00
5000-5999	Services and Other Operating Expenditures	32,300.00	0.00	0.00	0.00	0.00	0.00		32,300.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	9,000.00	0.00	0.00	0.00	0.00	0.00		9,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,356,339.00	0.00	0.00	0.00	0.00	4,000.00	0.00	4,360,339.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	4,356,339.00	0.00	0.00	0.00	0.00	4,000.00	0.00	4,360,339.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								32,944,688.00
	TOTAL COSTS								37,305,027.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,524,053.37	0.00	0.00	0.00	879,374.79	11,705,087.04	0.00		14,108,515.20
2000-2999	Classified Salaries	4,283,578.05	0.00	0.00	0.00	542,798.04	10,538,846.24	0.00		15,365,222.33
3000-3999	Employee Benefits	2,653,953.20	0.00	0.00	0.00	619,852.41	9,812,921.62	0.00		13,086,727.23
4000-4999	Books and Supplies	296,288.01	0.00	0.00	0.00	3,399.97	162,069.58	0.00		461,757.56
5000-5999	Services and Other Operating Expenditures	444,910.62	0.00	0.00	0.00	105.46	4,779,046.08	0.00		5,224,062.16
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	129,910.87	0.00	0.00	0.00	0.00	0.00	0.00		129,910.87
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,332,694.12	0.00	0.00	0.00	2,045,530.67	36,997,970.56	0.00	0.00	48,376,195.35
7310	Transfers of Indirect Costs	88,719.22	0.00	0.00	0.00	5,171.99	221,322.73	0.00	0.00	315,213.94
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	88,719.22	0.00	0.00	0.00	5,171.99	221,322.73	0.00	0.00	315,213.94
	TOTAL COSTS	9,421,413.34	0.00	0.00	0.00	2,050,702.66	37,219,293.29	0.00	0.00	48,691,409.29
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	157,530.00	0.00	0.00	0.00	139,325.04	2,294,136.95	0.00		2,590,991.99
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	52,449.25	0.00	0.00	0.00	48,869.27	767,468.11	0.00		868,786.63
4000-4999	Books and Supplies	78,009.49	0.00	0.00	0.00	0.00	2,958.09	0.00		80,967.58
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	155,412.93	0.00		155,412.93
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	287,988.74	0.00	0.00	0.00	188,194.31	3,219,976.08	0.00	0.00	3,696,159.13
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	5,171.99	221,001.70	0.00		226,173.69
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	5,171.99	221,001.70	0.00	0.00	226,173.69
8980	TOTAL BEFORE OBJECT 8980	287,988.74	0.00	0.00	0.00	193,366.30	3,440,977.78	0.00	0.00	3,922,332.82
	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,922,332.82

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,366,523.37	0.00	0.00	0.00	740,049.75	9,410,950.09	0.00		11,517,523.21
2000-2999	Classified Salaries	4,283,578.05	0.00	0.00	0.00	542,798.04	10,538,846.24	0.00		15,365,222.33
3000-3999	Employee Benefits	2,601,503.95	0.00	0.00	0.00	570,983.14	9,045,453.51	0.00		12,217,940.60
4000-4999	Books and Supplies	218,278.52	0.00	0.00	0.00	3,399.97	159,111.49	0.00		380,789.98
5000-5999	Services and Other Operating Expenditures	444,910.62	0.00	0.00	0.00	105.46	4,623,633.15	0.00		5,068,649.23
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	129,910.87	0.00	0.00	0.00	0.00	0.00	0.00		129,910.87
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,044,705.38	0.00	0.00	0.00	1,857,336.36	33,777,994.48	0.00	0.00	44,680,036.22
7310	Transfers of Indirect Costs	88,719.22	0.00	0.00	0.00	0.00	321.03	0.00		89,040.25
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	88,719.22	0.00	0.00	0.00	0.00	321.03	0.00	0.00	89,040.25
	TOTAL BEFORE OBJECT 8980	9,606,481.67	0.00	0.00	0.00	1,857,336.36	33,778,315.51	0.00	0.00	44,769,076.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	9,606,481.67	0.00	0.00	0.00	1,857,336.36	33,778,315.51	0.00	0.00	44,769,076.47
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	22,898.71	0.00	0.00	0.00	0.00	0.00	0.00		22,898.71
2000-2999	Classified Salaries	2,295,648.79	0.00	0.00	0.00	0.00	0.00	0.00		2,295,648.79
3000-3999	Employee Benefits	1,174,262.63	0.00	0.00	0.00	0.00	0.00	0.00		1,174,262.63
4000-4999	Books and Supplies	218,278.52	0.00	0.00	0.00	0.00	1,434.58	0.00		219,713.10
5000-5999	Services and Other Operating Expenditures	48,033.94	0.00	0.00	0.00	0.00	0.00	0.00		48,033.94
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	129,910.87	0.00	0.00	0.00	0.00	0.00	0.00		129,910.87
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,889,033.46	0.00	0.00	0.00	0.00	1,434.58	0.00	0.00	3,890,468.04
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	3,889,033.46	0.00	0.00	0.00	0.00	1,434.58	0.00	0.00	3,890,468.04

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									28,274,298.41
	TOTAL COSTS									32,164,766.45

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



SELPA:

Santa Clara II (QQ)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Increase in funding (if difference is positive)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

Available for MOE reduction, (line (a) minus line (c), zero if negative)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS (line (b) minus line (e), zero if negative)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Santa Clara II (QQ)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures  
b. Less: Expenditures paid from federal sources  
c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

2.

Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures  
b. Less: Expenditures paid from federal sources  
c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2024-25	Actual Expenditures Comparison Year FY 2023-2024	Difference (A - B)
51,584,784.00		
3,174,041.00		
48,410,743.00	54,375,558.14	
	(9,606,481.67)	
	44,769,076.47	
	0.00	
	0.00	
48,410,743.00	44,769,076.47	3,641,666.53

Budgeted Amounts FY 2024-25	Comparison Year FY 2023-2024	Difference
51,584,784.00		
3,174,041.00		
48,410,743.00	54,375,558.14	
	(9,606,481.67)	
	44,769,076.47	
	0.00	
	0.00	
48,410,743.00	44,769,076.47	
1,132.00	1,132.00	
42,765.67	39,548.65	3,217.02

SELPA: Santa Clara II (QQ)

B. LOCAL EXPENDITURES ONLY METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

Budget	Comparison Year	Difference
FY 2024-25	FY 2023-2024	
37,305,027.00	32,164,766.45	
	0.00	
	32,164,766.45	
	0.00	
	0.00	
37,305,027.00	32,164,766.45	5,140,260.55

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Budget	Comparison Year	Difference
FY 2024-25	FY 2023-2024	
37,305,027.00	32,164,766.45	
	0.00	
	32,164,766.45	
	0.00	
	0.00	
37,305,027.00	32,164,766.45	
1,132.00	1,132.00	
32,954.97	28,414.10	4,540.87

Tina Bernal

Contact Name

Director, Fiscal Services

Title

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Email Address



SELPA: Santa Clara II (QQ)

Object Code	Description	Santa Clara County Office of Education (QQ00)	Fremont Union High (QQ01)	Sunnyvale Elementary (QQ02)	Cupertino Union Elementary (QQ04)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Santa Clara II (QQ)

Object Code	Description	Santa Clara County Office of Education (QQ00)	Fremont Union High (QQ01)	Sunnyvale Elementary (QQ02)	Cupertino Union Elementary (QQ04)	Adjustments*	Total
<b>BUDGET - Local Sources</b>							
1000-1999	Certificated Salaries						0.00
2000-2999	Classified Salaries						0.00
3000-3999	Employee Benefits						0.00
4000-4999	Books and Supplies						0.00
5000-5999	Services and Other Operating Expenditures						0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						0.00
7130	State Special Schools						0.00
7430-7439	Debt Service						0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						0.00
7350	Transfers of Indirect Costs - Interfund						0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources						0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>							
							0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals  
Unaudited Actuals 2023-24  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Cupertino Union Elementary

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

**F - Fatal** (Data must be corrected; an explanation is not allowed)

**WWC - Warning/Warning with Calculation** (If data are not correct, correct the data; if data are correct an explanation is required)

**O - Informational** (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### **IMPORT CHECKS**

**BALANCE-FDxRS - (Fatal)** - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

**CHECKFUNCTION - (Fatal)** - All FUNCTION codes must be valid. **Passed**

**CHECKFUND - (Fatal)** - All FUND codes must be valid. **Passed**

**CHECKGOAL - (Fatal)** - All GOAL codes must be valid. **Passed**

**CHECKOBJECT - (Fatal)** - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE - (Warning)** - All RESOURCE codes must be valid. **Passed**

**CHK-FDXRS7690xOB8590 - (Fatal)** - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A - (Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B - (Fatal)** - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-FUNDxGOAL - (Warning)** - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT - (Fatal)** - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE - (Warning)** - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**PY-EFB=CY-BFB - (Fatal)** - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

**PY-EFB=CY-BFB-RES - (Fatal)** - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

**AR-AP-POSITIVE - (Fatal)** - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CEFB=FD-EQUITY - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

**CONSOLIDATED-ADM-BAL - (Fatal)** - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**DUE-FROM=DUE-TO - (Fatal)** - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

**Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

**Passed**

**EXP-POSITIVE - (Warning)** - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

**Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	6266	3120	(\$1,971.00)

Explanation: Credit from prior year.

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

**Passed**

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

**Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

**Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

**Passed**

**INTRAFFD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund.

**Passed**

**INTRAFFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

**Passed**

**INTRAFFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function.

**Passed**

**LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

**Passed**

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

**Passed**

**NET-INV-CAP-ASSETS - (Warning)** - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

**Passed**

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	8621	(\$1,250.00)

Explanation: The District refunded a few parcel tax reimbursements after the parcel tax ended.

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

**Passed**

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

**Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

## **SUPPLEMENTAL CHECKS**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

**ASSET-IMPORT - (Fatal)** - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay, or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

**ASSET-PY-BAL - (Fatal)** - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

**CURRENT-CALC-EXP - (Informational)** - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

**DEBT-ACTIVITY - (Informational)** - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

**DEBT-IMPORT - (Fatal)** - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive. **Passed**

**DEBT-PY-BAL - (Fatal)** - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

**ESMOE-ADA - (Fatal)** - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

**ESMOE-IMPORT - (Fatal)** - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

**IC-ADMIN-NOT-ZERO - (Fatal)** - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

**IC-ADMIN-PLANT-SVCS - (Warning)** - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

**IC-BD-SUPT-NOT-ZERO - (Warning)** - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

**IC-BD-SUPT-VS-ADMIN - (Warning)** - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

**IC-EXCEEDS-LEA-RATE - (Warning)** - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections. **Exception**  
Explanation: One vendor was billed at 6.62% which is .01% over approved cost rate.

**IC-PCT - (Warning)** - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

**IC-POSITIVE - (Warning)** - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

**LOT-CONTRIB-IMPORT-A - (Fatal)** - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

**LOT-CONTRIB-IMPORT-B - (Warning)** - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

**LOT-IMPORT - (Fatal)** - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

**PCR-ALLOC-NO-DIRECT - (Warning)** - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

**PCR-GF-EXPENDITURES - (Fatal)** - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

**PCRAF-UNDISTRIBUTED - (Fatal)** - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

## **EXPORT VALIDATION CHECKS**

**ADA-PROVIDE - (Fatal)** - Average Daily Attendance data (Form A) must be provided. **Passed**

**CEA-PROVIDE - (Fatal)** - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**GANN-PROVIDE - (Fatal)** - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

**ICR-PROVIDE - (Fatal)** - Indirect Cost Rate Worksheet (Form ICR) must be provided.

**Passed**

**UNAUDIT-CERT-PROVIDE - (Fatal)** - Unaudited Actual Certification (Form CA) must be provided.

**Passed**

**VERSION-CHECK - (Warning)** - All versions are current.

**Passed**



Unaudited Actuals  
Budget 2024-25  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Cupertino Union Elementary

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## **IMPORT CHECKS**

<b>CHECKFUNCTION</b> - (Fatal) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUND</b> - (Fatal) - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKGOAL</b> - (Fatal) - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT</b> - (Fatal) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE</b> - (Warning) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590</b> - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<b><u>Passed</u></b>
<b>CHK-FUNCTIONxOBJECT</b> - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B</b> - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL</b> - (Warning) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT</b> - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE</b> - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-A</b> - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-B</b> - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<b><u>Passed</u></b>

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>NEG. EFB</b>
01	6266	(\$126,588.12)
Explanation: Corrected in Revised Budget.		
Total of negative resource balances for Fund 01		(\$126,588.12)

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRAFFD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRAFFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRAFFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6266	9790	(\$126,588.12)
Explanation: Corrected in Revised Budget.			
01	7435	3102	(\$2,950.00)
Explanation: Corrected in Revised Budget.			

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

## **EXPORT VALIDATION CHECKS**

**ADA-PROVIDE - (Fatal)** - Average Daily Attendance data (Form A) must be provided. **Passed**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

SACS Web System - SACS V10.1  
43-69419-0000000 - Cupertino Union Elementary - Unaudited Actuals - Budget 2024-25  
8/19/2024 3:52:57 PM

**VERSION-CHECK - (Warning)** - All versions are current.

**Passed**

CUPERTINO UNION SCHOOL DISTRICT  
GENERAL FUNDS  
2023-2024 ESTIMATED VS UNAUDITED ACTUALS

	23-24 ESTIMATED ACTUALS			Total	23-24 UNAUDITED ACTUALS		Total	Difference	Difference	Difference	
	Object	General	Categorical	Estimated	General	Categorical	Unaudited	General	Categoricals	Unaudited vs	
	Codes	Unrestricted	Restricted	Actuals	Unrestricted	Restricted	Actuals	Unrestricted	Restricted	Estimated Actuals	
REVENUE SOURCES:											
LCFF - State Aid/Prop Taxes Revenue	8010-8099	171,906,571	7,052,823	178,959,394	156,558,068	9,336,951	165,895,019	(15,348,503)	2,284,128	(13,064,375)	
Federal Revenue	8100-8299	-	7,131,360	7,131,360	-	6,548,088	6,548,088	-	(583,272)	(583,272)	
Other State Revenue	8300-8599	2,574,536	12,535,204	15,109,740	3,983,061	22,572,154	26,555,215	1,408,525	10,036,950	11,445,475	
Other Local Revenue	8600-8799	3,377,525	9,555,918	12,933,443	6,182,032	10,729,180	16,911,212	2,804,507	1,173,262	3,977,769	
TOTAL REVENUE		177,858,632	36,275,305	214,133,937	166,723,161	49,186,373	215,909,534	(11,135,471)	12,911,068	1,775,597	
				5,300,570						61,025	
Fund 21 Contribution RRMA	87xx		5,300,570		-	5,361,595	5,361,595	-	61,025		
Fund 62/67 Fund Balance Transfer	891X	2,009,708			5,057,876		5,057,876				
Fund 63 Interfund In Cuperdoodle	891x	98,450			744,923	-	744,923	646,473	-		646,473
Contribution (8980)-RRMA	8980	(2,548,616)	2,548,616		(2,499,502)	2,499,502	-	49,114	(49,114)		-
Contribution (8980)--Special Education	8980	(32,875,283)	32,875,283	-	(28,274,298)	28,274,298	-	4,600,985	(4,600,985)	-	
Contribution (8980)-Other Local	8980			-	24,102	(24,102)	-	24,102	(24,102)	-	
TOTAL OTHER FINANCING SOURCE		(33,315,741)	40,724,469	7,408,728	(24,946,899)	36,111,293	11,164,394	8,368,842	(4,613,176)	3,755,666	
TOTAL REVENUE incl TRANSFERS		144,542,891	76,999,774	221,542,665	141,776,262	85,297,666	227,073,928	(2,766,629)	8,297,892	5,531,263	
EXPENDITURES:											
Certificated Salaries	1000-1999	83,974,874	16,521,549	100,496,423	84,570,461	16,810,584	101,381,045	595,587	289,035	884,622	
Classified Salaries	2000-2999	21,488,075	20,027,665	41,515,740	21,974,319	20,821,903	42,796,222	486,244	794,238	1,280,482	
Employee Benefits	3000-3999	38,047,004	14,483,497	52,530,501	38,108,131	23,513,807	61,621,938	61,127	9,030,310	9,091,437	
Books and Supplies	4000-4999	5,484,135	6,339,519	11,823,654	4,939,727	5,763,122	10,702,850	(544,408)	(576,397)	(1,120,805)	
Services & Other	5000-5999	8,702,642	15,328,799	24,031,441	8,931,089	13,861,766	22,792,855	228,447	(1,467,033)	(1,238,586)	
Capital Outlay	6000-6999	339,078	205,452	544,530	220,009	237,665	457,674	(119,069)	32,213	(86,856)	
Other Outgo (Excluding Indirect Cost Transfers)	7400-7499	121,873	-	121,873	166,851	-	166,851	44,978	-	44,978	
Direct Cost/Indirect Cost Transfer	7300-7399	(669,163)	526,673	(142,490)	(1,353,466)	1,092,767	(260,699)	(684,303)	566,094	(118,209)	
TOTAL EXPENDITURES		157,488,518	73,433,154	230,921,672	157,557,121	82,101,614	239,658,736	68,603	8,668,460	8,737,063	
Net Incr/(Decr) in Fd Bal		(12,945,627)	3,566,620	(9,379,007)	(15,780,859)	3,196,052	(12,584,807)	(2,835,232)	(370,568)	(3,205,800)	
Beginning Balance - 7/1/2023		46,566,141	24,898,110	71,464,251	47,005,558	24,898,110	71,903,668	439,417	-	439,417	
Ending Fund Balance - 6/30/2024		33,620,514	28,464,730	62,085,244	31,224,698	28,094,162	59,318,861	(2,395,816)	(370,568)	(2,766,383)	
		3% Board Reserve	7,189,762								
		7% State Reserve	16,776,112								
		TOTAL	23,965,874								
Unaudited Actuals: Components of Ending Fund Balance											
FUND 01 & 09 (Unrestricted)					FUND 07 & 08 (Restricted)						
	Resc/Local Prg				Resource						
Unassigned	Res 0000				ELOP	2600	3,068,040				
Negotiated 8% Salary Adj.	Res 0000				Educator Effectiveness	6266	2,397,503				
School Safety/Fence Proj.	Res 0000				Lottery: Instr Materials	6300	977,569				
LCFF Carryover	Res 0100	-			CACSPA	6331	177,541				
Mandated Blk Grant	Res 0104	5,349,100			Special Education	6500	309,347				
Inst Mat	Res 0305	1,235,603			Mental Health	6546	1,405,208				
State Reserve 3%	LP 9780	7,189,762			SpecEd Early Intervention	6547	-				
Board Reserve 6.8%	LP 9789	16,429,205			Arts, Music & Inst Mat	6762	6,569,197				
RevCash/Stores/Prepays	Obj 9711-9713	1,021,028			Art & Music Prop 28	6770	1,220,130				
					Child Nutrition: Kit Infr	7032	1,387,994				
					CSEA Prof Dev	7311	77,336				
					ELOG	7425					
					Learning Recovery	7435	4,723,094				
					Routine Maintenance	8150	-				
					Other Restr Local	9010	3,153,056				
					Prepaid	9713	2,628,147				